14.05.2024
Item No.36
gd/ssd

RVW/75/2023
IA NO: CAN/1/2023

BIDHAN MONDAL
VS
ASSISTANT COMMISSIONER OF STATE TAX
BUREAU OF INVESTIGATION AND ORS.

in

MAT/44/2023

BIDHAN MONDAL
VS
ASSISTANT COMMISSIONER OF STATE TAX ,
BUREAU OF INVESTIGATION, SOUTH BENGAL
AND ORS.

Mr. Sumit Ghosh
..for the Appellant/Petitioner.

Md. T.M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal
..for the State.

1. This review application has been filed by the appellant dated 17^{th} February, 2023 in MAT 44 of 2023.

2. Mr. Sumit Ghosh, learned advocate appearing for the petitioner submitted that a factual mistake has resulted in this order since two appeals were disposed of on the same day and there was some factual difference between the said cases and, therefore, prays for correcting the factual mistake and issuing appropriate directions.

3. Since the facts have gone down wrongly in paragraphs 2 and 3 of the judgment which could have been only for the another appeal, the said two paragraphs are deleted from the judgment and it is substituted with the following paragraphs:

“a. Therefore, we find that there is no error in rejecting the appeal as a time barred.

b. However, considering the peculiar facts and circumstances of the case and noting that levy and demand along with interest is being subject matter of dispute, we are of the view that the appeal can be disposed of on merits.

c. Accordingly, the appeal is allowed and the order passed by the appellate authority is set aside and the appeal is restored to the file of the appellate authority to be heard and disposed of on merits as expeditiously as possible preferably within a period of two months from the date of receipt of the server copy of this order.”

4. For the above reasons, the review application is disposed of.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)