25.06.2024
Item No.8
gd/ssd

MAT/728/2017
SUMIT SULTANIA
VS
SENIOR JOINT COMMISSIONER, COMMERCIAL TAXES, CENTRAL AUDIT UNIT & ORS.
IA NO: CAN/1/2017(Old No:CAN/5743/2017)

Mr. Piyal Gupta
..for the Appellant.

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

1. This intra court appeal is directed against an order passed by the learned Single Bench in a batch of matters upholding the validity of the second proviso of Section 84(1) of the West Bengal Value Added Tax Act, 2003.

2. The other appeals were heard by this court and by judgment dated 25.03.2022 the order passed by the learned Single Bench was upheld and the appeals were dismissed. The operative portion of the judgment reads as follows:

> "In the result, the appeals are dismissed and the constitutional validity of the second proviso to Section 84(1) is upheld. In cases where the appellants have prayed for consequential relief in the writ petitions by challenging show-cause notices or assessment orders, liberty is granted to such of those appellants to file the reply to the show-cause notices within 30 days from the date of receipt of the server copy of this

judgment and order after which the concerned assessing authority shall proceed with the matter in accordance with law. In cases where the appellants have challenged the orders of assessments, they are granted liberty to file appeal before the concerned appellate authority within 30 days from the date of receipt of the server copy of this order and if such appeal is filed and the conditions in Section 84(1) are complied with, the appellate authority shall entertain the appellants appeal without rejecting the same on the ground of limitation."

3. Following the above decision, the appeal is dismissed and the liberty granted in the above judgment will equally apply to the appellant as well.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)