

W.P.A. 15604 of 2024

**Md. Ashinul Haque
versus
Assistant Commissioner of Revenue, State Tax &
Ors.**

Mr. Akasht Agarwal

...For the petitioner

Mr. Anirban Ray, Ld. GP

Mr. Md. T.M.Siddiqui

Mr. T. Chakraborty

Mr. S. Shaw

Mr. N.Chatterjee

...For the State

1. Mr. Siddiqui, learned advocate appearing for the respondents acknowledges the fact that the order which is impugned in the present writ petition does not relate to the petitioner's case. He submits that due to oversight, the aforesaid mistake had occurred.

2. Having heard the learned advocates appearing for the respective parties and having considered the materials on record, since it appears that the order impugned does not relate to the petitioner's case and does not deal with any of the grounds of appeal, I am of the view that such order being perverse, cannot be sustained and the same is accordingly set aside. The matter is remanded back to the appellate authority for taking a fresh decision upon giving an opportunity of hearing to the petitioner.

3. It is, however, made clear that the hearing of the aforesaid appeal shall take place before any other officer apart from the person who had passed the order which is impugned in this case.

4. With the above observations and directions, the writ petition being WPA 15604 of 2024 is accordingly disposed of.

5. All parties shall act on the basis of the server copy of this order duly downloaded from the Hon'ble Court's official website.

(Raja Basu Chowdhury, J.)