20.08.2024
Item No.2
gd/ssd

WP.TT/38/2024
DINESH KUMAR RUNGTA
VS
SENIOR JOINT COMMISSIONER, SALES TAX,
CHOWRINGHEE CIRCLE AND ORS.

Mr. Parag Kothari
..for the Petitioner.

Md. T.M. Siddique,
Mr. T. Chakrabnorty,
Mr. S. Sanyal
..for the State.

1. This writ petition has been filed challenging the order dated April 05, 2024 passed by the West Bengal Taxation Tribunal (The Tribunal) in Case No.RN-41 of 2024.

2. The said application was filed before the learned Tribunal challenging the revisional order passed by the West Bengal Sales Tax Appeallate and Revisional Board dated Decemeber 15, 2023.

3. It was the second round of revisional order which was pursuant to an earlier order passed by the learned Tribunal dated 12th May, 2023 in RN-966 of 2021.

4. The present writ petition is the fifth round of litigation concerning a very same matter as the petitioner was unsuccessful to convince the genuiness of the transaction before the assessing officer, he failed

before the appellate authority, he failed before the revisional authority as well as before the Tribunal.

5. In this writ petition all that we can consider whether there was an error in the decision making process not on the decision itslef because it requires examination of factual position much of which was in dispute.

6. The revisional authority has noted the entire facts and pointed out that the petitioner failed to produce any stock register which is a statutory requirement under Section 22(11) of the West Bengal Value Added Tax Act as it stood then.

7. Apart from that it was pointed out that there is a violation of Section 63(1) of the Act with regard to the profile of various sellers.

8. The revisional authority found that they had no bank account or at the time of grant of registration certificate the sale or purchase had not commenced and the seller had not filed any returns when the said certificate was valid so far as the M/s. UIC is concerned, no weightment slip could be produced against the purchase of GI wire at a large scale.

9. Before the revisional authority the petitioner had admitted that he did not maintain accounts as mandated under the erstwhile Section 22(11) of the West Bengal Value Added Tax Act and Section 63(1).

10. Therefore, the Tribunal held that the revisional authority has rightly interpreted the relevant provision of law to hold that in the matter of fiscal statute strict interpretation is to be resorted to whenever any of the statute is clear and unambiguous.

11. Thus, we find no grounds to interfere with the order passed by the learned Single Bench.

12. Accordingly appeal fails and dismissed.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)