13.03.2024
SL.16-20,
22 & 23, Ct.3
SB

In the High Court at Calcutta
Circuit Bench at Jalpaiguri
Appellate Side

W.P.A. 1945 of 2022

M/s. Canon Paper Industries Private Limited
-Vs.-
Sales Tax Officer, Commercial Taxes And Ors.

Wt17

W.P.A. 1946 of 2022

M/s. Canon Paper Industries Private Limited
-Vs.-
Sales Tax Officer, Commercial Taxes And Ors.

Wt18

W.P.A. 1947 of 2022

M/s. Canon Paper Industries Private Limited
-Vs.-
Sales Tax Officer, Commercial Taxes, Siliguri Charge And Ors.

Wt19

W.P.A. 1948 of 2022

M/s. Canon Paper Industries Private Limited
-Vs.-
Sales Tax Officer, Commercial Taxes And Ors.

Wt20

W.P.A. 1949 of 2022

M/s. Canon Paper Industries Private Limited
-Vs.-
Sales Tax Officer, Commercial Taxes, Siliguri Charge And Ors.

Wt22

W.P.A. 1951 of 2022

M/s. Canon Paper Industries Private Limited

-Vs.-
Sales Tax Officer, Commercial Taxes And Ors.

Wt23

W.P.A. 1952 of 2022

M/s. Canon Paper Industries Private Limited
-Vs.-
Sales Tax Officer, Commercial Taxes And Ors.

Mr. Boudhayan Bhattacharyya
Mr. Sougata Banerjee
Ms. Stuti Bansal
Ms. Rinki Saha
……for the petitioner

Mr. Pretom Das
Mr. Sumit Kumar
……for State in Item 16

Mr. Subir Kr. Saha
Mr. Momenur Rahman
…for State in Items 17,19&22

Mr. Hirak Barman
Ms. Bedashruti Bose
…for State in Item 18 & 23

Mr. Subir Kr. Saha
Mr. Momenur Rahman
……for State in Item 19

The common facts emerging from the petitions are that the adjudicating authority had passed the assessment order. However, at the relevant time, the renewal of the eligibility certificate of the petitioner was under process. Hence, the assessment order was passed without considering the eligibility certificate. Later, the authority has renewed the eligibility certificate retrospectively. However, the assessment order still reflect the demand and hence, the recovery proceedings were initiated against the petitioner and warrant of attachments were issued against the petitioner.

It is the contention of the learned counsel for the petitioner that they will be satisfied at this stage if the matter will remand back to the adjudicating authority for reconsideration retrospective renewal of the eligibility certificate.

Learned counsel for the respondent department consents to the said proposal.

In view of the same, the present petitions are remanded back to the adjudicating authority for fresh consideration.

In view of the same, the impugned assessment orders are hereby set aside and matters are remanded back to the adjudicating authority for fresh adjudication after considering the eligibility certificate issued to the petitioners. The warrants of attachment of all other recovery proceedings initiated by the respondent are hereby set aside.

With this direction the present matters are disposed of.

The respondents are directed to refund the amount realized within a period of eight weeks from date (In WPA 1946 of 2022 and WPA 1951 of 2022).

(Gaurang Kanth, J.)