17.06.2025
Ct. 1
D/L 12
ab

CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
APPELLATE SIDE

WPTT 1 of 2024

NHPC Limited
-Vs-
State of West Bengal & Ors.

Mr. Bikramaditya Ghosh,
Ms. Supriya Singh,
Mr. Ved Rai
Mr. Vivek Saha
... for the petitioner

Mr. Subir Kumar Saha, Ld. AGP
Mr. Momenur Rahman
Ms. Rima Sarkar
... for the State

Admittedly, a review application was filed by the appellant against the order dated 30th June, 2015. The said review application, according to the State Sales Tax Authority (respondents) was dismissed on 27th August, 2015 on account of non-payment of statutory fees. It was submitted by the appellant that to its knowledge, the statutory fees of Rs. 200/- had been paid which, according to the State Sales Tax Authority (respondents) is Rs.400/-. Challenging the order rejecting the review, the appellant preferred an appeal before the Tribunal being Case no. RN-294 of 2022. The appeal was rejected mechanically by an order dated 11th March, 2024 which is the subject matter of challenge in this judicial review. Since the appeal was filed after a long gap and that the review application was rejected only on the ground of non-payment of statutory fees, we enquired as to whether the order rejecting the review application was served on the appellant.

On the last occasion, it was submitted by the State Sales Tax Authority (respondents) that the order rejecting the review had been served on the appellant which was disputed by the appellant. In such situation, the State Sales Tax Authority (respondents) were directed to produce the document in support of service of order dated 27th August, 2015 by which the review application was dismissed to have been communicated to the appellant immediately after passing of the same. The State Sales Tax Authority (respondents) has placed before this Court a note prepared by the Sales Tax Officer, Siliguri Charge, Siliguri which is taken on record. From the said note, it does not appear that the order dated 27th August, 2015 was served on the appellant to enable the appellant to take immediate steps after its rejection. The order impugned is devoid of any independent findings or reason but mechanically upholds the order assailed. The review application was dismissed only for non-deposit of statutory fees without giving the appellant to pay the same.

In the aforesaid facts and circumstances, the order dated 11th March, 2024 is set aside and/or quashed. The order dated 27th August, 2015 is also set aside and/or quashed. The review application is directed to be heard on merits by affording the appellant (review applicant) a reasonable opportunity of hearing. The review applicant/appellant shall deposit the deficit statutory fees, if any, within a fortnight from date.

The Tribunal Application being WPTT 1 of 2024 is accordingly disposed of.

(**Arindam Mukherjee, J**.)

(Partha Sarathi Chatterjee, J.)