

14.02.2022.
p.b.
Sl. No.01.

IN THE HIGH COURT AT CALCUTTA
Circuit Bench at Jalpaiguri
Constitutional Writ Jurisdiction
Appellate Side

W.P.A. 56 of 2022

(Through Video Conference)

M/s. AL Rods Private Limited & Anr.
Vs.
Assistant Commissioner of Revenue,
State Tax, Bureau of Investigation
(North Bengal), Alipurduar Zone & Ors.

Mr. Vinay Shraff,
Mr. H. K. Ray,
Ms. Priya S. Paul.

.....for the petitioners.

Mr. Anirban Ray,
Mr. Subir Kumar Saha,
Mr. Debasish Roy.

.....for the respondents.

Heard learned advocates appearing for the parties.

In this writ petition, a legal question has been raised by the learned advocate appearing for the petitioner that the impugned order of adjudication passed by the adjudicating authority was in exercise of power of delegation by the Commissioner and whether such adjudication order passed by the authority who has been delegated by the Commissioner can be treated as the order has been passed by the Commissioner himself who has

delegated the power. Learned advocate appearing for the petitioners relies on a decision of the Hon'ble Supreme Court in the case of (Radha Krishan Industries Vs. State of Himachal Pradesh) reported in (2021) 127 Taxmann.com 26 (SC).

Considering the submission of the parties, I am of the view that the issue involved is a pure question of law and requires adjudication by this Court and accordingly, this writ petition is admitted.

Let the respondents file affidavit in opposition within four weeks; petitioners to file reply thereto, if any, within two weeks thereafter.

List this matter for final hearing after seven weeks.

At the time of hearing, parties should be ready with short written notes of argument.

(Md. Nizamuddin, J.)