04.08.2022
Sl 17
Court no.2
BP

CIRCUIT BENCH OF CALCUTTA HIGH COURT
AT JALPAIGURI

W.P.A. 1944 of 2022

M/s. Canon Paper Industries Private Limited

Vs.

Sales Tax Officer, Commercial Taxes,

Siliguri Charge & Ors.

Mr. Boodhayan Bhattacharyya
Mr. Sougata Banerjee
Ms. Sretapa Sinha
Mr. Biswajit Basak
.....for the petitioner.

Mr. Bikramaditya Ghosh
Mr. Pretom Das
..for the State.

The matter relates to value added tax matter. The petitioner has taken the point that when the matter has not been decided in appeal according to Section 84(2) of the West Bengal Value Added Tax Act, 2003 it has to be presumed that the appeal has been allowed in favour of the petitioner.

Learned advocate for the State has submitted that the appellate authority has decided the appeal in favour of the petitioner affirming imposition by way of an order dated 24th March, 2022.

Learned advocate for the petitioner submits that he has not received any such copy and he wants service of this order.

I direct the respondents to file affidavit in opposition in this matter disclosing the despatch of the order to the petitioner or any other effort to serve the order upon the petitioner. Such affidavit in opposition is to be filed by four weeks from date and reply thereto, if any, be filed by two weeks thereafter.

Liberty to mention after expiry of that period.

(Abhijit Gangopadhyay, J.)