

Vs. Sales Tax Officer, Park Street Charge and ors.Responden

Vs. Sales Tax Officer, Park Street Charge and ors.Responden

SooperKanoon Citation : sooperkanoon.com/1161317

Court : Kolkata

Decided On : Aug-13-2014

Judge : I. P. Mukerji

Respondent : Sales Tax Officer, Park Street Charge and ors.Responden

Judgement :

ORDER

SHEET W.P.No.490 of 2014 IN THE HIGH COURT AT CALCUTTA Constitutional Writ Jurisdiction ORIGINAL SIDE GNG EXPORTS Versus SALES TAX OFFICER, PARK STREET CHARGE & ORS.Petitioner Respondents BEFORE: The Hon'ble JUSTICE I.P.MUKERJ.Date : 13th August, 2014.

For Petitioner : Mr.S.K.Chakraborty with Mr.Piyal Gupta, Adversus For Respondents : Mr.Abhratosh Majumdar with Mr.P.Dudharia, Adversus The order of the West Bengal Commercial Taxes Appellate & Revisional Board dated 10th February, 2014 has to be set aside.

I do not feel any necessity of inviting affidavits because the error in the order is on the face of it.

No affidavit can improve it.

Moreover, filing of affidavits would only delay matteRs.A Division Bench of our Court in the case of Shri Anil Kumar Dutta & ORS.versus Additional Member,

Board of Revenue, West Bengal reported in 1967 - XX - STC - 520 remarked as follows : * * * * The omission to date the form, when the transactions were all dated, did not make the non-dating of the form a matter of great importance, because the transactions concerned indicated the approximate time when the declaration form was supplied.

* * * * Therefore, the finding of the Board that the two C forms are inadmissible because they did not mention any date of issue, is not correct.

Moreover, Mr.Chakraborty has taken me through Sections 8(1) and 8(4) of the Central Sales Tax Act, 1956.

I do not find in those provisions that the forms had to be accompanied by consignment notes.

This finding of the Board is also erroneous.

However, the petitioner has to satisfy the Board with regard to some discrepancies appearing at internal page 3 of its order.

The impugned order of the Board dated 10th February, 2014 is set aside and remanded back to the Board for consideration and passing of a fresh order within three months from the date of communication of this order by a reasoned decision taking into account the above observations.

With the above observations the writ application is disposed of.

Certified copy of this order, if applied for, be supplied to the parties upon compliance with requisite formalities.

(I.P.MUKERJI, J.) K.

Banerjee A.R.[C.R.].

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com