

LEX/BDHC/0506/2024

**IN THE SUPREME COURT OF BANGLADESH (HIGH COURT DIVISION)**

Writ Petition No. 13849 of 2023

**Decided On:** 20.03.2024

Laugfs Gas (Bangladesh) Limited **Vs.** The President, The Taxes Appellate Tribunal,  
Division Bench Dhaka and Ors.

**Hon'ble Judges/Coram:**

*Muhammad Khurshid Alam Sarkar and Mohi Uddin Shamim, JJ.*

**Counsels:**

*For Appellant/Petitioner/Plaintiff: Mohammed Forrukh Rahman, Advocate*

*For Respondents/Defendant: Pratikar Chaitina, DAG, Humayun Kabir, Farzana Rahman Shampa, Masud Rana Mohammad Hafiz and Ali Akbor Khan, AAGs*

**JUDGMENT**

**Muhammad Khurshid Alam Sarkar, J.**

**1.** This is an application under Article 102(2) of the Constitution. By filing this application the petitioner seeks to obtain a Rule in tandem with an interim order, calling upon the respondents to show cause as to why the Order dated 10.04.2023 passed by the Respondent No. 1, the President of Taxes Appellate Tribunal, Division Bench-1. Dhaka in I.T.A. No. 2552 of 2022-2023 (Assessment year 2020-2021), shall not be declared to have been done without lawful authority and is of no legal effect.

**2.** Upon hearing of the learned Advocate for the petitioner and going through the petition together with its annexures, this Court is of the view that if a Rule is issued by this Court, it may delay the recovery the statutory demand.

**3.** Therefore, we are of the view that instead of issuance of any Rule in this case, if this application is disposed of with a direction upon the President of Taxes Appellate Tribunal, Division Bench-1. Dhaka (respondent No. 1) to restore the appeal and hear the same on merit, then justice will be done for now.

**4.** Accordingly, the Order dated 10.04.2023 (Annexure-A) passed by the President of Taxes Appellate Tribunal, Division Bench-1, Dhaka (respondent No. 1) in I.T.A. No. 2552 of 2022-2023 (Assessment year 2020-2021), dismissing the appeal for default is hereby set-aside. The President of Taxes Appellate Tribunal, Division Bench-1, Dhaka (respondent No. 1) is directed to restore the appeal and dispose of the same on merit as expeditiously as possible, preferably within 6 (six) months from the date of receipt of this Order, even if the appellant petitioner fails to appear before the Tribunal.

**5.** In the result, the instant Writ Petition No. 13849 of 2023 is disposed of with the above observations and direction.

**6.** Communicate this order at once.

**Mohi Uddin Shamim, J.**

I agree.

© Manupatra Information Solutions Pvt. Ltd.