

23-07-2021

Item no.3

Subrata

IN THE HIGH COURT AT CALCUTTA

Civil Appellate Jurisdiction

Appellate Side

CAN No.2 of 2021

in

MAT No.99 of 2021

Aniruddha Banerjee

-vs-

**Senior Joint Commissioner, State Tax Large Tax Payers
Unit, West Bengal & Ors.**

Mr. Piyal Gupta

Ms. Sreetapa Sinha

...for the applicant

Mr. A. Roy

Md. T.M. Siddiqui

Mr. D. Ghosh

...for the State

Mr. Tapan Bhaya

Mr. Rajarshree Venket

...for respondent no.3

The prayers in the application are as follows:-

“(a) An order declaring that no further attachment subsists and/or continues, after passing of the order dated March 03, 2021, in the de novo proceedings as per the order of this Hon’ble Court dated January 29, 2021;

(b) An order in the nature of writ of Certiorari quashing and/or setting aside the impugned order dated June 14, 2021 passed by the Respondent No.1 and communicated through the even dated email.

c) An order in the nature of the writ of mandamus directing the Respondents to unblock all debit restrictions on the bank account of the applicant/appellant and ad-interim order directing the banker of your applicant/appellant to disburse all the monetary payments as instructed by the applicant/appellant till disposal of the instant application.”

At the time of moving this application, Mr Gupta, learned advocate appearing for the applicant, tried to restrict his prayer to only seeking clarification of our order dated 29th January 2021, that the conditions in that order extended beyond February 2021.

As far as the original prayers are concerned, the application is not at all maintainable inasmuch as the appeal was disposed of on 29th January 2021 by modifying the impugned order dated 19th January 2021. Entertainement of this application on this prayer would amount to reopening of the appeal.

As far as the alternative prayer is concerned, we only observe that it would be open to the petitioner to advance such prayer in an appropriate proceeding for consideration of the petitioner's prayer for disbursement of some part of the attached fund order to meet the expenses of his organization.

We dispose of this application – CAN No.2 of 2021 – with the above observations.

[I.P. Mukerji, J]

[Md. Nizamuddin, J]