

14-12-2021
Item No.29
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.17071 of 2021
M/s Shree Cars Private Limited
-vs-
Joint Commissioner of State Tax, Joint Commissioner of
Revenue, Directorate of Revenue Intelligence and
Enforcement & Ors.

Mr. Mayank Ganguly
Mr. Kailash Dhanuka
Mr. Jatin Harjai ...for the petitioner

Mr. A. Ray
Md. T.M. Siddiqui
Mr. D. Ghosh ...for the State

Heard learned advocates appearing for the parties.

Petitioner in this writ petition has challenged the impugned search and seizure proceeding and made a prayer for quashing of the same on the grounds that the impugned proceeding is without jurisdiction and that it goes to the root of the proceeding.

The petitioner further submits that a representation dated March 26, 2021 (Annexure E to the writ petition) made by it before the Assistant Commissioner, Directorate of Revenue Intelligence and Enforcement, the second respondent herein, against the similar grievance, has not been considered till date and is still pending.

Considering the submission of the parties, this writ petition, WPA No.17071 of 2021, is disposed of by directing the second respondent to consider the petitioner's aforesaid representation dated March 26, 2021 in accordance with law and pass a reasoned and speaking order, after giving the petitioner or its authorised representative an

opportunity of hearing, within eight weeks from the date of communication of this order.

It is to be recorded that this court has not gone into the merits of the aforesaid representation, and the respondents while considering the representation shall act strictly in accordance with law.

[Md. Nizamuddin, J]