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**22.12.2021**
Ct. No.23
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

**WPA 18564 of 2021**

Shital Kumar Mukherjee
Vs.
The State of West Bengal & Ors.

Mr. Rajarshi Basu
Mr. Sanjib Kumar Dan
... For the petitioner

Mr. Pinaki Dhole
Mr. Avishek Prasad
... For the State

The petitioner claims to be a Professional Tax Collector since the year 1995 in the district of Birbhum allegedly engaged on verbal terms, however, by which authority has not been spelt out. The petitioner had previously approached the West Bengal Administrative Tribunal by filing OA No.752 of 2011. In the said application, the West Bengal Administrative Tribunal passed an order on 2nd December, 2011. In terms of the direction given in the said order dated 2nd December, 2011, The Commissioner, Commercial Taxes, West Bengal, has considered the petitioner's case and has held that the engagement of the petitioner is not recognised by the Government and the petitioner is also not authorised to act as such a Collector. It has also been held that there is also no such post in the Commercial Tax Department of the Government of West Bengal as a Commercial Tax

Collector. The petitioner is now seeking disbursement of consolidated social security benefits in recognisation of his work said to have been done as a Professional Tax Collector.

In view of the categorical finding about the status of the petitioner, the writ petition cannot be entertained for the claims made. There also exists no right in favour of the petitioner for considering the social security benefits in absence of any engagement letter specifying the terms and conditions for engagement. The writ petition is devoid of merits and is accordingly dismissed without any order as to costs.

Since I have not called for any affidavits, allegations made in the writ petition are deemed to have not been admitted.

Urgent photostat certified copy of this order, if applied for, be given to the parties, upon compliance of necessary formalities.

**(Arindam Mukherjee, J.)**