

15-02-2022
Item No.20
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.460 of 2022
M/s. Besco Limited & Anr.
-vs-
Union of India & Ors.

Mr. Arijit Chakraborty	
Mr. Rajiv Mallick	
Mr. Nilotpal Chowdhury	
Mr. Prabir Berar	...for the petitioners
Mr. Sourav Mondal	...for the Union of India
Mr. Bhaskar Prosad Banerjee	
Mr Tapan Bhanja	...for the CGST authority

Heard learned advocates appearing for the parties.

In this writ petition, petitioners have sought two-fold relief; one is withdrawal of the impugned notice dated September 24, 2021 under section 11(2)(i) of the Central Excise Act, 1944 (Annexure P6, p.44) and allowing the petitioners to make payment of the central excise liability due + interest and penalty in question in 24 equal instalments as per the proposal made by the petitioners by their letter dated September 30, 2021.

Today, in court, learned advocate for the petitioners has filed a communication dated February 10, 2022 issued by the Assistant Commissioner (HQ-Tech),CGST & CX, Kolkata South Commissionerate communicating their willingness to accept the proposal of the petitioners of granting or allowing the aforesaid payment of dues in question in terms and conditions as referred to in the aforesaid letter dated February 10, 2022. Let the aforesaid letter dated February 10, 2022 be taken on record.

Considering the submission of the parties and taking into consideration of the letter dated February 10, 2022 issued by the GST authority concerned, this writ petition being **WPA No.460 of 2022 is disposed of** by observing that the petitioners shall pay the due amount in question as per the mode of payment of instalments referred to in the letter dated February 10, 2022. The respondent concerned shall withdraw the impugned order of attachment of bank account in question dated September 24, 2021 (Annexure P6), within 72 hours from the date of communication of this order and allow the petitioners to operate the bank account in question.

[Md. Nizamuddin, J]