

08.02.2022.
p.b.
Sl. No.27.

W.P.A. 1176 of 2022

(Through Video Conference)

Man Truck & Bus India Pvt. Ltd.
Vs.
State of West Bengal & Ors.

Mr. Victor Dutta,
Mr. Sourajit Dasgupta.
.....for the petitioner.

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

Heard learned advocates appearing for the parties.

In this matter, petitioner has challenged the impugned garnishee notice dated 10th January, 2022 being Annexure P-3 to the writ petition asking the Branch Manager, City Bank, Pune to pay the money amounting to Rs.1,49,57,959/- to the respondents sales tax authority concerned as appears at page 49 of the writ petition. Main ground of challenge against the impugned coercive action of garnishee notice is that impugned coercive action has been taken without any notice to the petitioner right from the initiation of the proceedings to the action of issuance garnishee notice and even this garnishee notice petitioner came to know from the petitioner's banker.

Learned Government Pleader submits that the notices were issued from time to time at the address available with the respondents office, but, petitioner says that the office address on which the notices were issued on petitioner does not exist and it is functioning from the registered office at Pune. Facts remain that the impugned adjudication proceeding on the basis of which garnishee order has been passed was ex parte and petitioner could not get the opportunity of hearing and to participate in the proceeding in question. In the interest of justice as well as to protect the interest of revenue, this writ petition being WPA 1176 of 2022 is disposed of by the following order:

i) Petitioner shall communicate its present address on which all the notices are to be issued by the respondents within two days.

ii) The respondents adjudicating authority concerned shall provide opportunity of hearing to the petitioner by issuing relevant notice of hearing and if petitioner is able to make out a case in its favour in that event respondents adjudicating authority will pass a fresh adjudication order and in case petitioner is not able to satisfy the adjudicating authority and not able to make out a case in that event respondent authority concerned shall confirm the adjudicating order dated 27th June, 2019.

iii) During the pendency of the adjudicating proceeding, status quo as on date with regard to the

impugned garnishee order dated 10th January, 2022 shall be maintained by the parties.

iv) Whole adjudication proceeding shall be completed and final order shall be passed by the adjudicating authority concerned within six weeks from the date of communication of this order.

With the above observation and direction, this writ petition being WPA No.1176 of 2022 is disposed of.

(Md. Nizamuddin, J.)