15.02.2022.
p.b.
Sl. No.35.

W.P.A. 1873 of 2022

(Through Video Conference)

Rakesh Biswas
Vs.
Assistant Commissioner,
State Tax & Ors.

Mr. Prasenjit Barman,
Mr. Chitrak Biswas.
........for the petitioner.
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. N. Chatterjee.
........for the State.

Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned garnishee notices under Section 79(1)(c) of the West Bengal GST Act arising out of the adjudication order dated 5th December, 2021.

Mr. Mukherjee, learned advocate appearing on behalf of the State respondents submits that the impugned adjudication order is appeallable under the statute and petitioner should seek remedy against the impugned adjudication order before the statutory appellate authority. Petitioner has filed documents to show that the demand arising out of the impugned adjudication order against which the impugned garnishee notices has been issued, admitted amount according to the petitioner has already been paid. Considering these facts that the admitted amount of demand has already been paid, the impugned garnishee notices being Annexure P-1 to the writ petition stands revoked subject to confirmation of the receipt of payment of the said amount, by the State respondent authorities concerned within 48 hours from the date of communication of this order and such payment will be without prejudice to the rights of both the parties in the statutory appeal to be filed by the petitioner.

With this observation and direction, this writ petition being WPA No.1873 of 2022 stands disposed of.

(Md. Nizamuddin, J.)