

24.02.2022.  
p.b.  
Sl. No.42.

W.P.A. 3218 of 2022  
(Through Video Conference)

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

Ms. Chitra Biswas.  
.....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 made a very innocuous prayer by way of direction upon the respondent Assistant Commissioner WBGST/respondent no.1 to consider his representation dated 31<sup>st</sup> January, 2022 as appears at page 42 of the writ petition against the impugned garnishee notice.

Considering the submission of the parties, this writ petition being WPA 3218 of 2022 is disposed of by directing the respondent no.1 to consider and dispose of the aforesaid representation of the petitioner dated 31<sup>st</sup> January, 2022 in accordance with law and by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioner or his authorised

representatives within four weeks from the date of communication of this order.

It is clarified that this Court has not gone into the merit of the aforesaid representation and respondent no.1 shall act strictly in accordance with law.

**(Md. Nizamuddin, J.)**