16.03.2022.
p.b.
Sl. No.12.

W.P.A. 3939 of 2022

M/s. VA Tech Wabag Ltd.
Vs.
Deputy Commissioner Sales Tax, Medinipur Circle & Ors.

Mr. Boudhayan Bhattacharyya,
Ms. Sretapa Sinha,
Mr. S. Chandra.
........for the petitioner.
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh.
........for the State.

Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned demand notice dated 15th February, 2022 raised by the respondent concerned against the assessee/ petitioner relating to financial year 2009-10 being annexure P-5 to the writ petition on the ground that the impugned order on the fact of it, is bad in law in view of the order of the appellate authority which has modified the assessment order in question on the basis of which now the respondent wants to raise the demand, has been modified to NIL and in view of this order of the appellate authority dated 27th September, 2013 no demand can arise at all relating to the relevant period 2009-10. Petitioner submits that on getting the aforesaid demand notice it has already made a prayer before the respondent concerned to issue modified demand after taking into consideration the order in question passed by the appellate authority and such prayer by its letter dated 1st March, 2022 made by the petitioner appears at page 17 being annexure P-6 to the writ petition.

Considering the submission of the parties and the admitted facts as appears from the documents annexed to the writ petition, I am of the view that no fruitful purpose will be served by keeping this writ petition pending and calling for affidavit and it can be disposed of at the motion stage by setting the impugned demand notice dated 15th February, 2022 being annexure P-5 to the writ petition and directing the respondent concerned to issue modified demand notice as per the request made by the petitioner by its letter dated 1st March, 2022 after taking into consideration the order of the appellate authority.

It is clarified that this order is only confining to the adjudication order dated 22nd June, 2012 in respect of the Central Sales Tax dues.

With this observation and direction, this writ petition being WPA No.3939 of 2022 stands disposed of.

(Md. Nizamuddin, J.)