

**5.5.2022**

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**WPA 7253 of 2022**

Lohia Jute Press Private Limited  
Vs  
State of West Bengal & Ors.

Mr. Sweta Mukherjee  
... For the Petitioner.  
Mr. A. Roy, Ld. GP  
Mr. S. Mukherjee,  
Mr. Debasish Ghosh  
... For the State.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned modified order dated 31<sup>st</sup> March, 2022 along with the demand and the impugned Garnishee notice dated 9<sup>th</sup> March, 2022 on the ground that the same is bad in law and is in total non-application of mind since the basis of the impugned modified adjudication order and demand in question and the impugned Garnishee notice were passed/issued without taking into consideration the benefit given to the petitioner in the order of the Revisional Authority by its judgment dated 3<sup>rd</sup> February, 2017(as appears at page 27 of the writ petition).

Mr. Mukherjee, learned Advocate appearing for the respondents/State Tax authority in his fairness admits that the impugned adjudication order dated 31<sup>st</sup> March, 2022 along with demand is bad and erroneous and in total non-application of mind and Mr. Mukherjee on the basis of instructions submits that

due to inadvertence on the part of the respondent authorities concerned, the impugned Garnishee notice has been issued.

Considering the submission of the parties, this writ petition, being **WPA 7253 of 2022 is disposed of** by quashing the impugned notice dated 9<sup>th</sup> March, 2022 and the impugned adjudication order along with demand dated 31<sup>st</sup> March, 2022 with liberty to the respondent officer concerned to raise a fresh demand after taking into consideration the aforesaid judgment of the Revisional Authority dated 3<sup>rd</sup> February, 2017.

This writ petition has been entertained in spite of availability of alternative remedy by way of appeal before the Tribunal, since it is not available at present.

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