

14.07.2022.
p.b.
Sl. No.11.

W.P.A. 14252 of 2022

Rana Saha
Vs.
Assistant Commissioner of State
Tax, Barasat Charge & Ors.

Mr. Rituraj Chakraborty.
.....for the petitioner.

Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu.
.....for the State.

Heard learned advocates appearing for the parties.

A limited grievance raised by the petitioner in this writ petition is that in spite of filing appeal against the adjudication order in question by making statutory pre-deposit of the amount, respondent authorities concerned has taken coercive action of recovery of the demand in question by issuing garnishee notice upon the bank concerned of the petitioner.

Mr. Mukherjee, learned advocate appearing for the respondent authorities concerned submits that the impugned coercive action of recovery of the demand in question by issuing garnishee notice was already taken before filing of the appeal against the adjudication order. However, after coming to the notice of the authority concerned that the petitioner has already filed an appeal

by making statutory pre-deposit, the respondent authorities concerned has withdrawn the garnishee notice by a letter dated 7th July, 2022 and considering such statement of Mr. Mukherjee made on behalf of the respondent authorities concerned, I am of the view that the grievance of the petitioner stands redressed and no further order is needed to be passed in this writ petition.

The writ petition being WPA No.14252 of 2022 is disposed of accordingly.

(Md. Nizamuddin, J.)