

08.07.2022

Sl no. 14

Ct no. 2

P.M.

WPA 14620 OF 2022

Sailesh Chandra Dutta.

- Vs -

**Assistant Commissioner,
Raiganj Charge, & Ors.**

Mr. Vinay Kr. Shraff,
Ms. Priya Sarah Paul,
Mr. Kaushal Agarwal

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. T.M. Siddiqui,
Mr. Nilotpall Chatterjee,
Mr. Varun Kothari

.... For the State

Heard learned advocates appearing for the parties.

This writ petition has been filed by the petitioner against the impugned action of recovery of the demand in question arising out of an adjudication order dated 24th May, 2019, by way of initiating garnishee proceeding.

Considering the facts and circumstances of the case that till date petitioner has not filed any appeal against the impugned adjudication order out of which the demand in question arises and for realization of which impugned garnishee proceeding has been initiated.

I am of the considered view that the officer concerned is perfectly justified in initiating garnishee

proceeding for realization of the demand arising out of the adjudication order in question. When assessment orders are passed and demands are raised it is the duty of an officer to take steps for realization of the demand. The assessment order and the demand does not remain merely a piece of paper, unless an assessee gets relief by a higher authority against the assessment order and demand arising from it, it is the statutory duty of the officer to see that the demand arising out of an adjudication order is being realised. Further, adjudication order in question out of which the demand in question arises is an appealable order and till date petitioner has not availed any remedy under the statute by way of filing appeal against the same.

Considering the facts and circumstances of the case and submission of the parties and records available, this writ petition being WPA 14620 of 2022 is dismissed.

(Md. Nizamuddin, J.)