Form J(1)

IN THE HIGH COURT AT CALCUTTA
Criminal Revisional Jurisdiction
Appellate Side

Present :
The Hon'ble Justice Bibek Chaudhuri

CRR 2445 of 2022

Tapan Kumar Ghosh and Anr.
Vs.
The State of West Bengal & Anr.

Mr. Pratip Mukherjee
Mr. Sudip Basu
Mr. Omar Faruk Gazi
…for the petitioners

Item No. 28.

Heard & Judgment on: 14.11.2022

Bibek Chaudhuri, J.

Learned advocate for the petitioners taking me to page No.58 and 59 of the documents annexed with the instant application, submits that the obligation of payment of value added tax by the petitioners were settled by the competent

Board by passing an order dated 5th August, 2019 which was subsequently communicated by the Deputy Registrar, West Bengal Commercial Taxes Appellate and Revisional Board vide letter dated 29th December, 2021.

It is contended by the learned advocate for the petitioners that when the issue of non-payment of value added tax is settled, charge sheet against the petitioners for committing offence under Sections 93(1)(e)/94(4)(c)/93(6)/93(7) of the West Bengal Value Added Tax Act, 2003 and other provisions of the General Code is not applicable.

The petitioner is at liberty to raise the above issue before the trial Court at the time of consideration of charge. In my view, the instant revision is premature at this stage.

Therefore, the instant revision is **dismissed** at this stage.

However, the petitioners shall not be precluded from filing appropriate application praying for same relief before this Court at a later stage, if advised by their learned counsel.

(Bibek Chaudhuri, J.)