WPA 16071 OF 2022

22.07.2022
Sl no. 17
Ct no. 2
P.M.

M/s. Devanshi Plyboard Industries Private Limited.
- Vs -
Deputy Commissioner State Tax, Goods and Service Tax, Bureau of Investigation (South Bengal), BI-IV & Ors.

Mr. Ritutaj Chakraborty
… for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. T.M. Siddiqui,
Mr. Nilotpal Chatterjee,
Mr. Varun Kothari
…. For the State

Heard learned advocates appearing for the parties.

By this writ petition, the petitioner has challenged the impugned action of the respondent WBGST authority concerned in issuing garnishee notices on the third parties.

Petitioner submits that against the adjudication order dated 13th September, 2019 petitioner has already filed appeal before the appellate authority by making pre-deposit as per statutory formalities for filing the appeal and in this regard the petitioner has annexed two documents which appears at page 33 and 34 of the writ petition to show that the petitioner has already made such pre-deposit and it is the further case of the petitioner that the appeal is pending against the impugned adjudication order and in spite of pendency of appeal and pre-deposit of amount, the respondent authority concerned are not withdrawing the impugned garnishee notices.

Considering the submission of the parties this petition being WPA 16071 of 2022 is disposed of by directing the respondent authority concerned to withdraw the impugned garnishee notices for recovery of the demand in question arising out of the adjudication order in question within seven days from date subject to verification of such pre-deposit.

With this observation this writ petition stands disposed of.

(Md. Nizamuddin, J.)