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WPA 17488 of 2022

Saugata Banerjee & Anr., Partners of Woodban Advertising

Vs

Sales Tax Officer, Behala Charge & Ors.

Mr. Parag Kothari
… For the Petitioners.

Mr. A. Ray, Ld. GP.,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu
… For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioners have challenged the impugned assessment order dated 25th June, 2019 under VAT Act, 2003 relating to the period 1st April, 2016 to 31st March, 2017. There is inordinate delay in filing this writ petition and further the aforesaid impugned assessment order is appealable under the Statute, which petitioners should have availed instead of making attempt to invoke the Constitutional writ jurisdiction of this Court.

Learned Advocate appearing for the petitioner submits that due to Covid-19 and the petitioners being aged persons and further in view of the decision of the Hon'ble Supreme Court with regard to the limitation in initiating any proceedigs during Covid-19 I am entertaining this writ petition and disposing of the same by granting liberty to the petitioners to file appeal before the Appellate Authority concerned against the assessment order dated 25th June, 2019 within a period of two weeks from date on condition of making payment of cost of Rs.30,000/- to the Calcutta High Court Bar Association Lawyers' Benevolent Fund and if such costs is paid and the appeal is filed within the time stipulated herein, the Appellate Authority concerned will entertain the appeal and consider the same on merits and not on limitation subject to the statutory formalities of making pre-deposit.

With this observation and direction this writ petition being WPA 17488 of 2022 is disposed of.

(Md. Nizamuddin, J.)