16.08.2022
Sl no. 12
Ct no. 2
P.M.

WPA 17775 OF 2022

Graphic Aids.
- Vs -
Sales Tax Officer, Princep Street Charge & Ors.

Mr. Souradipta Saha
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. T.M. Siddiqui,
Mr. N. Chatterjee,
Mr. V. Kothari
.... For the State

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned garnishee order dated 23rd March, 2022 issued by the respondent Sales Tax Officer concerned for realization of the demand in question arising out of the assessment order passed on 29th June, 2012 against which petitioner had filed appeal before the appellate authority which was also dismissed on 7th February, 2014. After that the petitioner had filed revision application before the revisional authority on 7th April, 2014. After filing the revisional application, petitioner gone into a deep slumber and all on a sudden woke up for the first time after nine years when he got the impugned garnishee notice dated 23rd March, 2022.

Petitioner submits that it is not aware of the status or the fate of the said revisional application.

Mr. Siddiqui, learned additional Government Pleader submits that on the basis of instruction even the said revisional application has been dismissed on 10th December, 2019 and nothing was preventing the petitioner from enquiring or making an application under the RTI Act to know the status or fate of the revisional proceeding.

I am not convinced with the submission of the petitioner. Petitioner should have been vigilant about its right when it knew that if it did not get any relief before the revisional authority, adjudicating authority under the statute are bound to take steps for realization of the demand arising out the assessment order. Such type of casual submission made on behalf of the petitioner is not acceptable and I am of the view that the respondent, assessing officer has done nothing wrong and rather assessing officer was very lethargic in taking steps for realization of the demand in question when the assessment order out of which the demand arises was neither stayed nor set aside by any higher forum.

In view of the discussion made above this writ petition being WPA 17775 of 2022 is dismissed.

(Md. Nizamuddin, J.)