16.08.2022.
p.b.
Sl. No.13.

W.P.A. 17778 of 2022

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

Mr. Souradipta Saha,
Ms. Snigdha Saha.
........for the petitioner.
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu.
.........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 being Annexure P-7 at page 54 of the writ petition, on the ground that the aforesaid coercive action for recovery of the demand in question is arbitrary and unreasonable for the reason that the respondent authority concerned has sought to invoke this coercive action for realization on the basis of the original assessment order which has been finally merged with the revisional order by the revisional authority on 28th March, 2017 as appears at page 38 of the writ petition by which the original demand has been reduced and in spite of such order of the revisional authority in which the original assessment order has been merged the respondent authorities have taken such coercive action for realization of the demand which arises from the original adjudication order.

Mr. Mukherjee, learned advocate appearing for the respondent, on instruction, submits that there could not be any reason for any grievance for the petitioner since the authority has taken a decision for withdrawing the impugned garnishee order and considering such submission of Mr. Mukherjee, the aforesaid impugned garnishee order is treated as withdrawn and all legal consequences will automatically follow. It is further held that the respondent authority concerned shall not be entitled to take any step for recovery of the demand more than what has been finally determined by the authority if it is due.

With this observation and direction, this writ petition being WPA No.17778 of 2022 stands disposed of in accordance with law.

(Md. Nizamuddin, J.)