Ct. 05
Item No.12
13.09.2022
(Suvendu)

WPA 18967 of 2022

Sk. Abdul Sabir & Associates
Vs.
The State of West Bengal & Ors.

Mr. Aniruddha Mitra
Mr. Basudeb Mukherjee
............for the petitioners

Mr. Samrat Sen, Ld. AAAG,
Ms. Manali Ali
........for the State

After hearing learned counsel appearing for the State on the point of maintainability of the writ petition as well as the relevant provisions relating to such namely Sections 47A, 47B and 56 of The Indian Stamp Act, 1899, this Court is of the view that the petitioner may be directed to seek recourse under the said provisions.

Section 56 in particular provides for reference and revision and that the powers excisable by a Collector shall in all cases be subject to the control of the Chief Controlling Revenue Authority. 56(3) provides for the said Authority to consider the case and pass a decision on the same including to the Collector who shall proceed to assess and charge the duty in conformity with such decision.

WPA 18967 of 2022 is accordingly disposed of with liberty to the petitioner to approach the Authority under Section 56 of the Act within a period of four weeks from today –a substantial time which shall be taken up by the festival – and the Authorities shall dispose of the action brought by the petitioner within six weeks from the date on which such action is received by the Authority. The representative of the petitioner shall be heard including any other necessary party and a copy of the reasoned order shall be made available to the petitioner within a week from the date on which such order is passed.

Urgent photostat certified copy of this order if applied for be given to the parties on usual undertakings.

(**Moushumi Bhattacharya, J.**)