

Item no. 21

IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE

Present:

The Hon'ble Justice T.S. Sivagnanam

And

The Hon'ble Justice Supratim Bhattacharya

MAT 1551 of 2022
with
IA No. CAN 1 of 2022

S. K. Rafik

vs.

Assistant Commissioner of State Tax Bureau of
Investigation (South Bengal) & Ors.

Appearance:

For the Appellant : Mr. Anil Dugar
(State) Mr. Rajarshi Chatterjee
Mr. Rituraj Chakraborty
Mr. Gobinda Dey

For the respondent : Mr. A. Ray, Id. G.P.
(State) Md. T. M. Siddiqui, Id. A.G.P.
Mr. D. Ghosh
Mr. N. Chatterjee
Mr. V. Kothari

Heard on : 27.09.2022

Judgment on : 27.09.2022

T.S. Sivagnanam J.:

This intra-Court appeal is directed against the order dated 02.09.2022 passed in WPA 19256 of 2022. In the said writ petitioner the appellant sought for unblocking of their electronic credit ledger which was blocked by the respondent. There was also a prayer to consider the application made by the appellant to withdraw blocking of the electronic credit ledger. The learned Single Judge by the impugned order has directed that the said representation dated 17th August, 2022 to be disposed of within a period of two weeks from the date of communication of the order. Aggrieved by the said order the appellant is before us.

After we have elaborately heard the learned advocates for the parties, we are of the view that the learned Single Judge was fully right in directing the representation made by the appellant to unblock the electronic credit ledger to be decided on merit. Before an order is passed, the Court cannot interdict the proceedings initiated by the authorities concerned. Therefore, we are of the view that there is no interference required against the order passed in the writ petition. However, we propose to fix a time frame within which the authorities should consider the representation.

Accordingly, the appeal stands **disposed of** while affirming the direction issued by the learned Single Judge directing the appropriate authority to consider the representation of the appellant dated 17th August, 2022 but not later than 18th October, 2022.

Consequently, the connected application stands **disposed of**. No costs.

(T. S. Sivagnanam, J.)

(Supratim Bhattacharya, J.)

Raja Pal/Amitava (AR. CT.)