29.11.2022.
p.b.
Sl. No.22.

WPA 23900 of 2022

The Mobile Store Limited
Vs.
Joint Commissioner, Commercial Taxes, 24 Parganas Circle & Ors.

Mr. Boudhayan Bhattacharyya,
Mr. Himangshu Kr. Ray.
……..for the petitioner.
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. V. Kothari.
……..for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has made a claim for refund in question against which petitioner has already initiated a parallel proceeding by filing another case before the West Bengal Taxation Tribunal which is still pending. If the prayer of the petitioner is granted in this writ petition the same will make the proceeding before the Tribunal infructuous. At the same time, it is a matter of record that the said proceeding initiated before the Tribunal has not even been withdrawn by the petitioner and it will not be proper on the part of this writ court to entertain this writ petition by giving indulgence to the petitioner to run parallel proceeding for the very same relief.

In view of the discussions made above, this writ petition being WPA 23900 of 2022 is dismissed.

(Md. Nizamuddin, J.)