12.12.2022.
p.b.
Sl. No.24.

WPA 26102 of 2022

Cuir Maison
Vs.
Commercial Tax Officer,
Ballygunge Charge & Ors.

Mr. Debanuj Basu Thakur.
........for the petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh,
Mr. N. Chatterjee,
Mr. V. Kothari.
........for the State.

Heard both the parties.

Pursuant to the order of this Court dated 1st December, 2022, Mr. Siddiqui, learned Additional Government Pleader has submitted written instruction with regard to the allegation of the petitioner that before taking action of issuing garnishee notice, no assessment order and no demand notice were served upon the petitioner and on perusal of the written instruction with supporting documents submitted by Mr. Siddiqui, I find that the allegation of the petitioner is not correct and the record shows that the authorised representative of the petitioner appeared from time to time before the respondent authority concerned and relevant assessment order, in fact, was served upon him.

Considering the facts and circumstances of this case as appears from record and submission of the parties, I find no merit in this writ petition being WPA 26102 of 2022 and, accordingly, the same is dismissed.

(Md. Nizamuddin, J.)