

31.3.2023

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WPA 813 of 2023

With
CAN/1/2023
Subrata Basak
Vs
The State of West Bengal & Ors.

Mr. Biswajit Mukherjee,
Mr. Soumyajit Mishra
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu
... For the State.

Heard learned Advocates appearing for the parties.

Petitioner has filed this application being CAN 1 of 2023, challenging further order which has been passed by the WBGST Authority concerned during the pendency of the writ petition, being garnishee order dated 23rd February, 2023, (Annexure –C to the application) for recovery of the demand in question. The main writ petition was filed against the impugned order dated 14th November, 2022, rejecting the petitioner's application for granting installment for making payment of the demand in question.

Petitioner submits that he is ready and willing to pay the demand in question and prays for allowing him to pay the same in installments.

Considering the facts and circumstances of the case and taking into consideration the interest of both the Revenue and the petitioner, the writ petition being

WPA 813 of 2023 and CAN 1 of 2023 both are disposed of by allowing the petitioner to make payment of the 50% of the demand in question by 6th of April, 2023 and the remaining balance amount by three equal installments to be paid on 3rd May, 2023, 5th June, 2023 and 3rd July, 2023 respectively.

To enable the petitioner to make such payment, the respondent authority concerned shall unblock the portal for a period of two weeks from date and there shall be also stay of the garnishee order dated 23rd February, 2023. In case of failure or default on the part of the petitioner in making payment of 50% of the demand in question within 6th April, 2023, the respondent authority concerned will be free to block the portal of the petitioner and the stay of the garnishee order dated 23rd February, 2023, will stand revoked. In addition, in case of failure or default in making payment of any installment within the time stipulated herein, the respondent authority will be free to proceed against the petitioner in accordance with law. All such payments of interest by way of instalment will be subject to adjustment with any amount, which has already been paid.

(Md. Nizamuddin, J.)

