

IN THE HIGH COURT AT CALCUTTA
CRIMINAL REVISIONAL JURISDICTION
APPELLATE SIDE

CRR 311 of 2016

Rajpal Singh
Vs.
The State of West Bengal & Anr.

Mr. Sandipan Ganguly, Sr. Advocate
Mr. Arkadeb Bhattacharya
... For the petitioner

Mr. Rudradipta Nandy
Ms. Sonali Das
... For the State

This revisional application has been filed challenging the proceedings in connection with Lake Town Police Station Case No.44 of 2015 dated 27th February, 2015 under Sections 420/403 of the Indian Penal Code read with Sections 93(1)(i)/93(2)/93(6)/93(7) of the West Bengal Value Added Tax Act, 2003 corresponding to GR Case No.171 of 2015 pending before the Court of the learned Additional Chief Judicial Magistrate, Bidhannagar.

The background fact of this proceeding is that on 11th July, 2014, the petitioner received a notice through e-mail from the Deputy Commissioner of Commercial Taxes, Bureau of Investigation, Unit-I under Section 66 of the VAT Act raising, inter alia, that the petitioner dealing with a inter-state purchase and also local purchase of mustard oil did not pay tax which commensurate the petitioner's inter-state import. It was further alleged that during the financial year 2013-2014, the petitioner made inter-state import of taxable goods worth of Rs.7,48,89,427/- and for the financial year 2014-2015, the

petitioner imported taxable goods worth of Rs.70,88,703/- and thereby the petitioner evaded tax to the tune of Rs.51,23,633/-. Subsequently, the petitioner paid Rs.11 lakh tax on his own in August, 2014 but remained silent regarding rest of the evaded amount of Rs.40.23 lakh as detected through investigation. Accordingly, further notice dated 3rd September, 2014 was served upon the petitioner for paying all the dues and, therefore, the complaint was lodged before the Officer-in-Charge, Lake Town Police Station for taking cognizance of the offence and accordingly the case was registered as Lake Town Police Station Case No.44 of 2015 dated 27th February, 2015.

Heard learned counsel appearing on behalf of the petitioner as well as the State, I find that the issue raised in this revisional application involves the question of fact and also of the law and it requires adjudication by the appropriate authority.

Considering all facts and circumstances, the revisional application stands disposed of with liberty to the petitioner to raise all these issues before the appropriate authority.

All parties shall act on the server copies of this order duly downloaded from the official website of this Court.

Criminal Section is directed to supply certified copy of this order, if applied for, upon compliance of necessary formalities.

(Bibhas Ranjan De, J.)