

IN THE HIGH COURT AT CALCUTTA
CRIMINAL REVISIONAL JURISDICTION
APPELLATE SIDE

CRR 313 of 2016

Raj Kumar Prasad
Vs.
The State of West Bengal & Anr.

Mr. Sandipan Ganguly, Sr. Advocate
Mr. Dipanjan Dutt
... For the petitioner

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

This revisional application has been filed challenging the proceedings in connection with Burrabazar Police Station Case No.516 dated 3rd September, 2015 under Sections 120B/403/420/468/471 of the Indian Penal Code read with Sections 93(4)(c)/93(6)/93(7) of the West Bengal Value Added Tax Act, 2003 corresponding to GR Case No.2309 of 2015 pending before the Court of the learned Additional Chief Metropolitan Magistrate, Calcutta.

A complaint was lodged by the Bureau of Investigation, Directorate of Commercial Taxes, West Bengal, alleging, inter alia, that the petitioner, being a dealer in clinker/cement used to procure clinker from outside State and disposed of the same locally and even outside. Through online waybill, the dealer had made inter-state purchase of clinker valued at Rs.8.03 crore, adding thereon freight and other incidentals, sale price would be around Rs.12 crore. Dealer was communicated vide e-mails dated 12th May, 2015, 18th May, 2015, 6th July, 2015 and 28th September, 2015, asking him to furnish

credible evidence but nothing was produced. The matter went up to the learned Tribunal but the petitioner did not respond. However, the petitioner evaded the tax of Rs.1.16 crore and for which complaint was lodged. The complaint was sent to the Burrabazar Police Station for taking cognizance of the offence and accordingly the case was registered as Burrabazar Police Station Case No.516 dated 3rd September, 2015.

Heard learned counsel appearing on behalf of the petitioner as well as the State.

Considering all the issues involved in this revisional application, I find that the issues can only be decided in course of hearing the matter by the trial Court as the matter involves question of fact and that of the law.

In the aforesaid view of the matter, the revisional application stands disposed of with liberty to the petitioner to canvass all the issues before the Court at the time of trial.

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.)