

23.03.2023

Sl no. 42

Ct no. 2

P.M.

WPA 5099 OF 2023

S & ID Management Services Private Limited

- Vs -

The State of West Bengal & Ors.

Mr. Avra Mazumder

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader

Md. T. M. Siddiqui,

Mr. D. Ghosh,

Mr. N. Chatterjee,

Mr. D. Sahu

... for the State.

Heard learned advocates appearing for the parties.

By this writ petition petitioner prays for relief of granting installment in payment of revenue dues in question under the relevant provisions of the WBGST Act without taking the recourse available under Section 80 of the WBGST Act for such relief.

Considering the facts and circumstances, submission of the parties and provisions of Section 80 of the WBGST Act, this writ petition being WPA 5099 of 2023 is disposed of by granting liberty to the petitioner to make application under Section 80 of the WBGST Act before the Commissioner concerned within a period of two weeks from date and if such application is filed by the petitioner within the time stipulated herein, in that event Commissioner

concerned shall consider and dispose of the aforesaid application under Section 80 of the Act for grant of installments in accordance with law within a period of four weeks from the date of receipt of such application. All legal consequences will automatically follow on the outcome of the order to be passed on the aforesaid application under Section 80 of the aforesaid Act.

Needless to mention that before passing such order on the aforesaid application opportunity of hearing should be granted to the petitioner or its authorized representatives.

With this observation and direction this writ petitioner stands disposed of.

(Md. Nizamuddin, J.)