07 11.08.2023
RP Ct. No. 01
AN

MAT 801 of 2023
with
IA No. CAN 1 of 2023, CAN 2 of 2023

M/s. Ganesha Trade Exim Pvt. Ltd. & Ors.
Vs.
The Deputy Commissioner of State Tax, Bureau of Investigation South Bengal, Durgapur Zone & Ors.

Mr. Pranit Bag
Mr. Rowsan Kr. Jha
Mr. Ghanashyam Jha
... For the Appellants

Mr. Anirban Ray, Ld. G.P.
Mr. T.M. Siddiqui
Mr. T. Chakraborty
Mr. S. Sanyal
... For the State

1. We have heard the learned counsel for the parties.

2. This intra-Court appeal is directed against the order dated 13th March, 2023 passed in WPA 2561 of 2023. The learned writ Court has entertained the writ petition and directed affidavit to be filed by the respondent. We are informed that affidavit has already been filed by the respondent. Considering the interim relief sought for in the writ petition, we find that the learned Single Bench was right in observing that there was no scope for granting interim relief during the pendency of the writ petition when the challenge in the writ petition is to a search and seizure conducted by the respondent in the place of business of the appellant. Furthermore, there was also a prayer for seeking refund of the cash which has been seized during such search operation. This issue cannot be adjudicated at an

interim stage and the interim reliefs prayed for, if have to be acceded to, would tantamount to allowing the writ petition at an interim stage which is impermissible in law. Therefore, there is no scope for interference with the order passed by the learned Single Bench and, accordingly, both the appeal and the connected application are **dismissed**.

3. Let the writ petition be listed before the learned Single Bench on the date it has been fixed.

(T. S. Sivagnanam)
(Chief Justice)

(Hiranmay Bhattacharyya, J.)