

22.06.2023.
PB
Sl. No.13.

WPA 12050 of 2023

M/s. APL Metals Limited
Vs
Joint Commissioner of State Tax,
Directorate of Revenue Intelligence &
Enforcement (DRI & E) & Ors.

Mr. Vinay Kr. Sharff,
Ms. Priya Sarah Paul,
Mr. Nitish Bhandary.
... For the Petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. S. Sanyal.
.....for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned action of the respondent WBGST authority concerned by alleging that the respondent authorities concerned have blocked its Electronic Credit Ledger and has also recovered from the petitioner Rs.1,56,97,072/- and credited to their account as appears from prayer (b) of the writ petition and has prayed for directing the respondent authority for recrediting the alleged recovered amount in its account.

Mr. Siddiqui, learned Additional Government Pleader submits on the basis of record that the

petitioner has made a false and baseless claim in prayer (b) to the writ petition against the respondent WBGST authority and that the recovery of the amount in question has not at all been made and submits that on the ground of making this false claim before Court this writ petition should be dismissed.

Considering the facts and circumstances of the case that petitioner has made a false claim before this Court admittedly in prayer (b) of the writ petition and that the petitioner has not come up with clean hands, this writ petition being WPA 12050 of 2023 is dismissed.

(Md. Nizamuddin, J.)