

06.10.2023
Item No.42
gd/ssd

MAT/1282/2023
IA NO: CAN/1/2023
SHITHALA DEALERS LTD.(FORMERLY
KNOWN AS SUCCESS VYAPAR LTD.)
VS
ASSISTANT COMMISSIONER OF
STATE TAXBEHALA, BEHALA CIRCLE AND ANR.

Mr. Vinay Shraff,
Ms. Priya Sarah Paul
..for the Appellant.

Mr. Anirban Ray,
Md. T.M. Siddiqui,
Mr. Tanoy Chakraborty,
Mr. Saptak Sanyal
..for the State.

1. This intra court appeal by the writ petitioner is directed against the order passed dated 5th July, 2023 in WPA 14358 of 2023 by which the learned Single Bench declined to grant any interim orders but directed affidavits to be filed.

2. After elaborately hearing Mr. Vinay Shraff, learned advocate appearing for the appellant and the learned Government Pleader appearing for the State respondent, we are of the view that the learned Single Bench was right in refusing to grant an interim order since if any interim order is granted, the effect of which would be allowing the writ petition itself and an interlocutory stage which is impermissible.

3. We take note of the submissions of learned counsel appearing for the appellant on account of

retrospective cancellation of the registration of the appellant, the appellant is put to great prejudice and the clients of the appellant are also now being issued notices which is causing lot of hindrance in the business activities.

4. Thus, considering the said submissions, we direct the respondents to file their affidavit-in-opposition by 22nd November, 2023, reply, if any, within 01.12.2023.

5. Let the matter be listed before the learned Single Bench in a reachable position on 04.12.2023.

6. With the above observations, this appeal stands disposed of.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)