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WPA 21595 of 2023

Inland World Logistics Private Limited
Vs
State Tax Officer, Barrackpore Zone, Bureau of
Investigation (South Bengal) & Ors.

Mr. Akshat Agarwal
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal
... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 18th April, 2023, passed by the Appellate Authority under the WBGST Act dismissing the appeal in question on the ground of no-payment of 25% of the disputed penalty. Petitioner has also challenged the action of freezing of Bank Account of the petitioner for recovery of the demand arising out of the adjudication order.

Mr. Siddiqui, learned Additional Government Pleader on instructions submits that 25% of the disputed penalty has already been recovered by the authority.

Considering the facts and circumstances of the case this writ petition being WPA 21595 of 2023, is disposed of by setting aside the aforesaid impugned order dated 18th April, 2023, and the matter is remanded back to the Appellate Authority concerned

to consider and dispose of the appeal in question on merits and in accordance with law after giving an opportunity of hearing to the petitioner or its authorised representative, within a period of eight weeks from the date of communication of this order.

In view of the fact that respondents authority has already recovered 25% of the disputed penalty, the order of freezing of Bank Account in question of the petitioner is stayed and petitioner will be free to operate the Bank Account in question and further recovery action will depend upon the final outcome of the appeal in question.

(Md. Nizamuddin, J.)