

21.09.2023

Sl no. 7

Ct no. 2

P.M.

WPA 22342 OF 2023

Prasenjit Banerjee

- Vs -

**The Assistant Commissioner of
Central Tax, Haldia Commissioner,
Jangalpur CGST & CX Division & Ors.**

Mr. Prasenjit Barman

... for the petitioner

Mr. Shib Shankar Banerjee,

Ms. Airshwarya Rajyashree

... for respondent CGST authority

Ms. Smita Das De

... for Union of India.

Petitioner has challenged the impugned provisional attachment order passed by the CGST authority concerned on 17th January, 2020 by filing this writ petition on 13th September, 2023 that is after two years eight months from the date of passing of such impugned attachment order and petitioner has not uttered a word in the writ petition explaining the delay of two years eight months in approaching this writ Court.

Petitioner has also not come up with clean hands and suppressed the material fact before this writ Court that against the petitioner already an adjudication order has been passed on 15th February, 2023 and petitioner has challenged the said adjudication order by filing the appeal before the Appellate authority on 10th August, 2023 as has been

brought to the notice of this Court by the learned advocate appearing for the respondents.

It appears that petitioner in spite of having knowledge of the aforesaid facts in his possession before filing this writ petition, has deliberately suppressed these facts before this Court about passing of adjudication order against him and the filing of appeal before the appellate authority.

On the ground of inordinate delay in approaching this writ Court as well as willful and deliberate suppression of material facts before this writ Court, this writ petition being WPA 22342 of 2023 is dismissed.

(Md. Nizamuddin, J.)