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WPA 22049 of 2019

With
CAN/1/2022
Samina Sultana
Vs

Assistant Commissioner of State Tax, Bardhaman
Charge & Ors.

Mr. Arijit Chakrabarti,
Mr. D.B. Thakur
... For the Petitioner.

Mr. T. Siddiqui,
Mr. S. Mukherjee,
Mr. D. Ghosh
... For the State.

Heard learned Advocate appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 30th April, 2019, passed by the Adjudicating Authority under the WBGST Act and order of the Appellate Tribunal dated 11th September, 2019. It appears from record that on this writ petition an order of this court was passed on 15th January, 2020 restraining the respondent authority concerned from taking any coercive steps against the petitioner till the disposal of this writ petition taking into consideration the fact that the petitioner has already deposited approximately a sum of Rs.12 lakh which is 50% of the demand. It also appears from record that during the pendency of this writ petition the respondent authority concerned had issued an order of attachment of the Bank Account of the petitioner, which was withdrawn by them on 19th July, 2022.

The legal position is that the impugned order is appealable before the Tribunal but the said forum has not yet been constituted.

Considering the facts and circumstances of the case this writ petition being WPA 22049 of 2019 along with CAN 1 of 2022 are disposed of on the following terms:

- i) Petitioner shall file appeal against the aforesaid impugned order dated 11th September, 2019 within one month from the date of commencement of functioning of the WBGST Tribunal to be formed.
- ii) Till such time appeal is filed before the Tribunal there shall not be any further coercive action for realizing of the demand in question.
- iii) In case of failure on the part of the petitioner in filing the appeal within one month from the date of commencement of functioning of the Tribunal, this interim protection from recovery of the demand shall stand vacated automatically.

(Md. Nizamuddin, J.)

