

**22.12.2023**  
Item No.8  
Ct. No.1  
PG/KS

**MAT 2371 of 2023**  
**In**  
**IA No. CAN 1 of 2023**  
**+**  
**CAN 2 of 2023**

**M/s. Manpasand Agro Food Private Limited**  
**Vs.**  
**Senior Joint Commissioner (Appeal), State Tax, Asansol**  
**Circle & Anr.**

Mr. Vinay Kumar Shruff  
Ms. Priya Sarah Paul  
Mrs. Sanchita Dey  
.....for the Appellant  
Mr. Anirban Ray, Ld. G.P.  
Mr. T. M. Siddique  
Mr. Tanoy Chakraborty  
Mr. Saptak Sanyal  
.....for the State

**In Re.CAN 2 of 2023**

1. We have heard Mr. Vinay Kumar Shruff, learned advocate for the appellant. There is a delay of 28 days in filing the appeal. We have perused the affidavit filed in support of the application for condonation of delay in preferring the appeal and find sufficient cause has been shown by the appellant in not preferring the appeal within the period of limitation. Hence, the delay in filing the instant appeal is condoned. The application being I.A. No. CAN 2 of 2023 is allowed.
2. This intra-Court appeal by the writ petitioner is directed against an order dated 26<sup>th</sup> September,

2023 in W.P.A. 22102 of 2023 passed by the learned Single Bench refusing to grant any interim order.

3. On going through the facts of the case, we find that the appellant had paid the entire tax and penalty, as demanded and the vehicles were released and thereafter, the order of adjudication was challenged before the appellate authority and the appeal was dismissed.
4. Therefore, at this juncture, the question of granting any interim order may not arise. However, taking note of the submissions of the learned advocate for the appellant that the issue involved in the writ petition is covered by several decisions of the Division Bench of this Court, we direct the concerned respondents to file their affidavit-in-opposition not later than 5<sup>th</sup> January, 2024, reply thereto, if any, to be filed by 10<sup>th</sup> January, 2024.
5. Let the writ petition be listed before the concerned learned Single Bench on 15<sup>th</sup> January, 2024.
6. Learned advocate for the appellant is granted liberty to mention before the learned Single Bench to take up the writ petition at the earliest.

7. With the above observations and directions, the appeal and the connected application stand (IA No. CAN 1 of 2023) disposed of.
8. No costs.
9. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

**(T.S. SIVAGNANAM)**  
**CHIEF JUSTICE**

**(HIRANMAY BHATTACHARYYA, J.)**