

17.10.2023
Item No.7
PG/KS
Ct. No.1

M.A.T. 2088 of 2022
With
IA No. CAN 1 of 2022

**M/s Coal Mines Associates Traders Private Limited
& Anr.**

Vs.

**The Commissioner of CGST & CX, Bolpur
Commissionerate & Anr.**

Mr. Abhratosh Majumder

Mr. Sayan Sinha

Mr. Adil Naser

Mr. Kausheyo Roy

.....for the Appellants

Mr. Abhradip Maity

.....for the respondents

1. This intra-Court appeal by the writ petitioners is directed against the order dated 30th November, 2022 in W.P.A. 25250 of 2022. The appellants are aggrieved by order and direction issued by the learned Single Bench in not granting an interim order and simultaneously directing the concerned authority to proceed further pursuant to the impugned proceedings dated 30th August, 2022.
2. However, from the impugned order, we find that the learned Single Bench was convinced that the matter requires consideration and directed affidavits to be filed as well as short written notes of arguments.
3. The appellants/writ petitioners have challenged the order dated 30th August, 2022 on several

ground raising jurisdictional issues as well. The Court prima facie found that the writ petitioners have made out a case for entertaining the writ petition. If that is so, then the appellants should be protected by an appropriate interim order; otherwise, the writ petition itself is liable to become infructuous.

4. Therefore, till the next hearing date of the writ petition, the order dated 30th August, 2022 and further proceedings thereon shall remain stayed.
5. The respondents/Department is directed to file their affidavit-in-opposition to the writ petition within six weeks; reply thereto, if any, may be filed within three weeks thereafter.
6. List the writ petition before the appropriate bench after nine weeks.
7. With the above directions, the appeal and the connected application are disposed of.
8. No order.
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.)