

**In the High Court at Calcutta
Circuit Bench at Jalpaiguri
Constitutional Writ Jurisdiction
Appellate Side**

WPA 1065 of 2023

**Pradip Kumar Agarwala
-versus-
State of West Bengal and Ors.**

Dr. Navin Barik
Mr. Biswajit Karmakar
Mr. Sidharth Barik
Ms. Esha Acharya
Mr. Kaustav Shome

... for the petitioner

Mr. Subir Kumar Saha
Mr. Bikramaditya Ghosh

... for the State

Counsel for the respective parties are present.

The petitioner has filed the present writ application challenging the order dated 6th September, 2022 passed by the respondent no.2 and the final assessment order dated 14th November, 2021 issued by the respondent no.3.

Counsel for the petitioner submits that as regard the principal amount, as assessed by the authority, there is no dispute with regard to the same and the petitioner is ready to pay the said amount. The only grievance of the petitioner is with regard to the interest part. Counsel for the petitioner submits that the respondents have not given an opportunity of hearing to the petitioner and had passed an order including the payment of interest on the principal amount. Counsel for the petitioner submits that if the petitioner is given

an opportunity to place his grievance before the competent authority with regard to the payment of interest, the petitioner would be satisfied and the petitioner will appear before the concerned authority and place his grievance with regard to the payment of interest on the principal amount.

Per contra learned counsel for the respondent submits that the petitioner has not been prejudiced anyway and as per the provisions, proper notice has been issued through mail and the petitioner has received the same but in spite of receipt of notice the petitioner has neither appeared before the authority nor filed his written submission before the competent authority and thus the authority had no other alternative but to pass the order directing the petitioner to pay the principal amount as well as the interest amount.

Considered the rival submission of the respective parties.

Perused the materials on record.

As the petitioner has admitted that the petitioner is ready to pay the principal as assessed by the authority, this Court is not going into the validity of the principal amount assessed by the concerned authority. With regard to the interest, this Court is of the view that a further opportunity should be given to the petitioner so that the petitioner can place his grievance before the competent authority with regard to the interest. Accordingly, the respondent no.2 being the Senior Joint Commissioner of Revenue, Commercial Taxes, Jalpaiguri Circle is directed to reconsider the request of the petitioner only with regard to the interest part. If the petitioner places his grievances with regard to the interest part, the respondent no.2 shall give an opportunity to the petitioner and shall pass appropriate

order within four weeks from the date of receipt of copy of this order.

It is made clear that this Court has not gone into merit of the impugned orders and only for the purpose of opportunity of hearing with respect of interest part this order is passed.

With the above observations WPA No.1065 of 2023 is thus disposed of.

(Krishna Rao, J.)