

ORDER SHEET

WPO/160/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

AMRIT JYOTI TANTIA
VS
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 7th February, 2023.

Appearance:
Mr. Amit Agarwal, Adv.
...For the Petitioner

Mr. Aryak Dutt, Adv.
...For the Revenue

The Court: Heard learned counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned order passed by the appropriate authority under Vivad se Vishwas Scheme asking the petitioner to pay the balance amount payable as per Form 3 of VSVS.

Admittedly in this case, petitioner had deposited lesser amount of tax than the amount of tax payable for availing the benefit of the aforesaid scheme.

In view of this admitted position, this Court is not inclined to interfere with the impugned order by amending the terms and conditions of the scheme in question.

Accordingly, this writ petition being WPO 160 of 2023 is dismissed.

However, in this case since petitioner submits that there is a mistake of calculation of tax payable, dismissal of this writ petition will not be a bar on the part of the respondent Authority concerned to reconsider and make

the correct calculation after giving opportunity to the petitioner or its authorised representative.

(MD. NIZAMUDDIN, J.)

TR/