

16.01.2024
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PG/KS
Ct. No.1

M.A.T. 41 of 2024
With
IA No. CAN 1 of 2023
+
CAN 2 of 2023
M/s. Rajlaxmi Agro Food Product Private Limited &
Anr.
Vs.
The Superintendent, CGST & CX, Berhampore Range
& Ors.

Mr. Ankit Kanodia
Ms. Megha Agarwal
Mr. Jitesh Sah

.....for the Appellants

Mr. K. K. Maiti
Mr. Tapan Bhanja

.....for the CGST Authority

Mr. Ranjan Kumar Sinha
Mr. Anup Dasgupta

.....for the respondent no.4

1. This intra-Court appeal by the writ petitioners is directed against the order dated 21st December, 2023 passed in W.P.A. 28336 of 2023, by which the learned writ court declined to grant any interim order but, directed affidavit-in-opposition to be filed by the respondents.
2. It is seen that the appellants have already paid the entire due without prejudice to their rights and the demand of penalty has also been challenged in the writ petition.
3. Since the due has already been paid by the appellants under protest, the respondents are restrained from initiating any recovery proceedings to recover the

penalty, as imposed in the order in original dated 20th March, 2023 confirmed by the appellate authority in its order dated 31st October, 2023.

4. With the above direction, the appeal along with connected applications stand disposed of.
5. No costs.
6. 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.)