

18.01.2024

Sl no. 16

Ct no. 2

P.M.

WPA 730 OF 2024

UBS Exports International Private Limited & Anr.

- Vs -

**Assistant Commissioner State Tax,
Strand Road, Chinabazar & Rajakatra
Charge & Ors.**

Mr. Pranit Bag,
Ms. Rita Mukherjee,
Mr. Ghanshyam Jha,
Mr. Rowsan Kr. Jha

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal

... for the State

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned action of the respondent WBGST authority attaching the bank account of the petitioner during the pendency of the appeal by contending that more than 10% of the amount of the disputed tax which is required to be deposited for filing the appeal, has already been recovered and the same was recovered even prior to the expiry of statutory period of filing the appeal.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 730 of 2024 is disposed of by directing the appellate authority concerned to consider and

dispose of the pending appeal in question in accordance with law and by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioner or its authorised representatives and by allowing the petitioner to take all the points raised in this writ petition at the time of hearing, within a period of three weeks from the date of communication of this order.

(Md. Nizamuddin, J.)