

**IN THE HIGH COURT OF JUDICATURE AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE**

HEARD ON: 09.07.2024

DELIVERED ON: 09.07.2024

**CORAM:
THE HON'BLE MR. CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE MR. JUSTICE HIRANMAY BHATTACHARYYA**

**M.A.T. 174 of 2024
With
IA No. CAN 1 of 2024
+
CAN 2 of 2024**

**Prasenjit Banerjee
Versus
The Assistant Commissioner of Central Tax, Haldia Commissionerate,
Jangalpur CGST & CX Division & Ors.**

Appearance:-

Mr. Prasenjit Barman

.....For the Appellant

Mr. Shib Shankar Banerjee

.....For the CGST Authority

Ms. Smita Das De

.....For the Union of India

JUDGMENT

(Judgment of the Court was delivered by T.S. SIVAGNANAM, C.J.)

In Re: IA No. CAN 1 of 2024

1. We have heard Mr. Prasenjit Barman, learned advocate for the appellant, Mr. Shib Shankar Banerjee, learned advocate for the CGST authority and Ms. Smita Das De, learned advocate for the Union of India. The appearance of Mr. Shib Shankar Banerjee, learned advocate for the CGST authority and Ms. Smita Das De, learned advocate for the Union of India be regularized by the concerned department.
2. There is delay of 47 days in filing the appeal. We have perused the affidavit filed in support of the petition and we find that sufficient cause has been shown for not being able to prefer the appeal within the period of limitation.

3. IA No. CAN 1 of 2024 is allowed and the delay in filing the appeal is condoned.

In Re. M.A.T. 174 of 2024

4. The appellant is the unsuccessful writ petitioner and is aggrieved by the order dated 21st September, 2023, by which the appellant had challenged a provisional attachment order passed by the CGST authorities on 17th January, 2020.
5. The writ petition was filed after about three years and the learned Single Bench has noted that in the interregnum, an order of adjudication was passed on 15th February, 2023 and an appeal has been filed before the appellate authority on 10th August, 2023, which fact was not disclosed in the writ petition.
6. Therefore, the learned Single Bench was fully justified in not entertaining the writ petition and dismissing the same. Therefore, no ground has been made out to interfere with the said order.
7. With the above observations, appeal and the connected application (CAN 2 of 2024) stand disposed of.
8. However, this will not preclude the petitioner from seeking appropriate interim relief before the appellate authority in the pending appeal.
9. No costs.
10. 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

I agree.

(HIRANMAY BHATTACHARYYA, J.)