20.02.2024
Item No.02
RP/AN
Ct. No.1

WPTT 1 of 2024

Mima Wires Private Limited & Anr.
Vs.
The Tax Recovery Officer, Kolkata & 24 Parganas (North and South) & Ors.

Mr. Rajarshi Chatterjee
.....for the Petitioner

Mr. Anirban Ray, Ld. G.P.
Mr. T.M. Siddiqui
Mr. T. Chakraborty
Mr. S. Sanyal
.....for State

1. This appeal is directed against the order dated 24th November, 2023 passed by the West Bengal Taxation Tribunal by which the learned Tribunal declined to interfere to the challenge made by the petitioner to the warning notice dated November 1 4, 2022 issued by the Tax Recovery Officer.
2. After hearing the submission of the learned advocate for the petitioner and the learned counsel for the State and on perusing the materials placed on record we find that the learned Tribunal was fully justified in not granting relief sought for by the petitioner, more particularly, when the same warning notice was impugned in WPA 26973 of 2022 and the Court declined to interfere with the same warning notice and dispose of the writ petition by

order dated 15th December, 2022 by granting leave to the petitioner to make a representation to the authority concerned. It is seen that the petitioner had made a representation to the Tax Recovery Officer as well as the Joint Commissioner having jurisdiction over the area as well as filed an application under the Right to Information Act. The sum and substance of the grievance of the petitioner is that he has not been given the demand notice and no communication was received for initiation of the proceeding.

3. Considering the peculiar facts situation in the case on hand we are of the view that while declining to interfere with the order passed by the learned Tribunal a direction can be issued to the jurisdictional officer, namely the Assessment Officer concerned to supply a copy of the assessment order as well as the demand notice to the petitioner so that the petitioner can work out his remedy accordingly. Accordingly, while affirming the order passed by the learned Tribunal which is impugned in the writ petition a direction is issued to the Assessing Officer within whose jurisdiction the petitioner is a registered taxpayer to supply a copy of the assessment order as well as the demand notice within two weeks from the date of receipt of the server copy of this order and on receipt of the copy

of the assessment order and the demand notice the writ petitioner shall work out his remedy in accordance with law.

4. With the aforesaid direction, WPTT 1 of 2024 is disposed of.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)