07.02.2024
PB
Sl. No.5.

WPA 1852 of 2024

Anis Patel
Vs
Assistant Commissioner, State Taxes, Strand Road Charge & Ors.

Mr. Boudhayan Bhattacharyya,
Mr. S. S. Prasad,
Ms. Stuti Bansal.
... For the Petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal.
.......for the State.
Mr. Kaushik Dey,
Ms. Ekta Sinha.
.......for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority under the WBGST Act, dismissing the appeal of the petitioner and confirming the order in original. Though the aforesaid impugned order of the first appellate authority is appellable before the tribunal but since the said forum is not available at present and petitioner is ready and agreeable to deposit 20% of the balance disputed tax and to file the appeal within two months from the date of formation of appellate tribunal, this writ petition being WPA 1852 of 2024 is disposed of by allowing the petitioner to challenge the impugned order of the first appellate authority by filing appeal within two months from the date the tribunal becomes functional after its formation, on condition that petitioner shall deposit 20% of the balance disputed tax within two weeks from date and if such deposit is made by the petitioner within the time stipulated herein, no coercive action for recovery of the disputed demand in question shall be taken against the petitioner till the appeal is filed before the tribunal within the time stipulated hereinabove and in case petitioner fails to file the appeal before the tribunal within the time stipulated herein, this interim protection from recovery shall not have any force.

(Md. Nizamuddin, J.)