

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

HEARD ON: 19.03.2024
DELIVERED ON: 19.03.2024

CORAM:

**THE HON'BLE MR. CHIEF JUSTICE T.S. SIVAGNANAM
AND**

THE HON'BLE MR. JUSTICE HIRANMAY BHATTACHARYYA

M.A.T. 321 of 2024

With

I.A. No. CAN 1 of 2024

**M/S. Neel Kamal being represented by its proprietor Sri Bhaskar
Chakraborty & Anr.**

Vs.

The Assistant Commissioner, State Tax, Barasat Charge & Ors.

Appearance:-

Mr. Sanjib Bandyopadhyay

Mr. Sarbasish Banerjee

.....for the appellants

Mr. Anirban Ray, Ld. G.P.

Md. T. M. Siddique

Mr. Tanoy Chakraborty

Mr. Saptak Sanyal

.....for the State

JUDGMENT

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

1. This intra-Court appeal by the writ petitioners is directed against an order passed by the learned Single Bench dated 9th January, 2024 in W.P.A. 28930 of 2023. The writ petition was filed by the appellants contending that the interest cannot be levied for the short payment of G.S.T.
2. So far as levy of interest is concerned, the same is automatic and the question of waiving or reducing the interest is impermissible under the

statute. Therefore, for the short payment of G.S.T., the appellants are liable to pay interest.

3. The learned Single Bench taking note of the difficulty faced by the appellants, has permitted the appellants to pay the tax dues and interest in ten equal instalments, the first of which commencing from February, 2024.
4. The learned advocate appearing for the appellants submitted that so far they have paid only two instalments.
5. Considering the settled legal position, the reliefs sought for in this appeal cannot be granted.
6. Accordingly, the appeal along with the connected application stand dismissed.
7. The appellants shall comply with the directions issued by the learned Single Bench and the third instalment shall be paid not later than 10th April, 2024 and the subsequent instalments on the same date of every succeeding month.
8. No costs.
9. 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.)