

20.03.2024
PB
Sl. No.9.

WPA 4685 of 2024

Unique Sales Corporation
Vs
The State of West Bengal & Ors.

Mr. Avra Mazumder,
Mr. S. Bhowmik,
Mr. Amit Kumar,
Ms. Elina Dey.
... For the Petitioner.
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Sahu.
.....for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned adjudication order dated 20th July, 2023, under the relevant provisions of WBGST Act, which is an appellable order under the statute. petitioner submits that time to file appeal has already been expired and petitioner submits that petitioner should be granted liberty to file appeal without making statutory pre-deposit of 10% of the disputed tax by contending that the respondent revenue authority has already recovered more than 20% of the disputed tax.

Learned advocate for the respondent WBGST authority was asked to take instruction and to

ascertain about the submission of the petitioner that more than 10% of the statutory pre-deposit has already been recovered to which learned advocate submits that from record it appears that more than 20% of the disputed tax has already been recovered.

Considering the facts and circumstances of the case and submission of the parties and in the interest of justice and in view of the fact that the amount of tax which has been recovered by the revenue authority is much more than the amount of statutory pre-deposit of amount which is required to be made before filing the statutory appeal, this writ petition being WPA 4685 of 2024 is disposed of by granting liberty to the petitioner to file appeal against the impugned adjudication order dated 20th July, 2023, within a period of two weeks without making any pre-deposit, with supporting documents before the appellate authority that the revenue authority has already recovered more than 10% of the statutory deposit. If petitioner files the appeal within the time stipulated herein, the same shall be considered and disposed of by the appellate authority in accordance with law without raising the point of limitation. Any amount recovered by the respondent towards realization of the demand arising out of the impugned adjudication

order will abide by the result of the appeal to be filed by the petitioner.

With this observation and direction, this writ petition being WPA 4685 of 2024 is disposed of.

(Md. Nizamuddin, J.)