

01.04.2024.
PB
Sl. No.10.

WPA 6247 of 2024

M/s. Vedant Road Carriers Pvt. Ltd. & Anr.
Vs
The Assistant Commissioner of West Bengal
State Tax & Ors.

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Jitesh Sah.
... For the Petitioners.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal.
.....for the State.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition against six impugned adjudication orders by putting one court fees relating to the financial years 2017-18 to 2022-23 of different dates, but all these impugned orders have been passed in May, 2023, and petitioner has filed this present writ petition on 1st March, 2024. Petitioner has also challenged the impugned action of attaching of bank accounts in question and recovery of tax amounting to Rs.52 lakhs for recovery of the tax arising out of the aforesaid impugned adjudication orders. Since the impugned orders are appellable under the statute and petitioner explains the difficulty

in filing the appeals against the impugned adjudication orders by contending that financial hardship which occurred due to attachment of the bank account in question, it was not in a position to make pre-deposit for filing appeals and that the authority has already recovered about Rs.52 lakhs, I am inclined to grant liberty to the petitioner to file appeals against the impugned adjudication orders relating to the aforesaid financial years, on condition that petitioner shall pay a cost of Rs.5 lakhs to the authority concerned which it has agreed to pay and shall make statutory pre-deposit of 10% of the disputed tax while filing the appeals and shall also pay the deficit court fees in this writ petition for five impugned separate adjudication orders. The bank authority concerned shall allow the petitioner to withdraw the 10% of the disputed tax which is required to be paid by the petitioner for filing the statutory appeals and also shall allow to withdraw the cost of Rs.5 lakhs if petitioner approaches the bank concerned within a week from date. Petitioner shall file the statutory appeals against the impugned adjudication orders by compliance of all the formalities within three days from the date of withdrawal of the aforesaid money from the bank concerned and after filing the appeals by making pre-deposit of 10% of the

disputed tax in each appeals and proof of payment of cost of Rs.5 lakhs to the authority concerned, the bank concerned shall allow the petitioner to operate the bank accounts in question. Petitioner shall also file proof of payment of the deficit court fees in the matter.

If petitioner complies all the aforesaid formalities indicated hereinabove and files proof of compliance of the same before the appellate authority concerned, the appellate authority shall hear the appeals on merit. In case of non-compliance of any of the conditions indicated hereinabove, this order will not have any force.

With this observation and direction, this writ petition being WPA 6247 of 2024 is disposed of.

(Md. Nizamuddin, J.)