

28.03.2024

Sl no. 45

Ct no. 2

P.M.

WPA 7052 OF 2024

Subrata Deb Mallick

- Vs -

The State of West Bengal & Ors.

Mr. Siddhartha Pratim Datta,
Ms. Sanjana Jha,
Ms. Sukanya Datta,
Mr. Kaustav Dutta,
Mr. Rhitam Chatterjee

.... For the Petitioner.

Mr. A. Ray,
Md. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal

.....for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority dated 1st December, 2023, under the relevant provisions of the WBGST Act, dismissing the appeal of the petitioner.

Petitioner submits that though the aforesaid impugned order is further appellable before the Tribunal, but the said forum is not available at present.

Considering this aspect, this writ petition is admitted and the issues involved will be adjudicated upon exchange of affidavits by the parties.

Let the respondents file affidavit in opposition within four weeks; petitioner to file reply thereto, if any, within two weeks thereafter.

If petitioner pays 20% of the disputed tax before the authority concerned within two weeks from date and files proof of payment of the same before the authority concerned, petitioner will be allowed to operate the bank account in question.

List the matter for final hearing in the monthly list of July, 2024.

At the time of hearing, parties should be ready with short written notes of argument

(Md. Nizamuddin, J.)