02.04.2024.
PB
Sl. No.27.

WPA 7158 of 2024

Paramesh Roy
Vs
Deputy Commissioner of State Tax,
Barrackpore Charge & Ors.

Mr. Avra Mazumder,
Mr. Suman Bhowmik,
Ms. Alisha Das,
Ms. Elina Dey,
Mr. Samrat Das.
... For the Petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Sahu.
.......for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned adjudication order passed under the relevant provisions of WBGST Act and subsequent impugned recovery notice dated 16th October, 2023. Since the impugned adjudication order is further appellable before the appellate forum, I am not inclined to entertain this writ petition. However, I find that for the delay of one month after the statutory period of filing the appeal, petitioner has no proper explanation for such delay, and by taking into consideration that the disputed tax has already been paid and dispute is with regard to interest, in the interest of justice, liberty is granted to the petitioner to file appeal against the impugned adjudication order within 3 weeks from date on condition that petitioner shall pay the cost of Rs.10,000/- to the authority concerned within 2 weeks from date and shall file proof of payment of the same before the appellate authority concerned while filing the appeal in accordance with law. If petitioner files the appeal in accordance with law after paying the cost within the time stipulated as indicated hereinabove and files proof of payment of the same before the authority concerned, no coercive action for recovery shall be taken till the disposal of the appeal to be filed by the petitioner. In case of failure on the part of the petitioner to pay the aforesaid cost and to file the appeal within the time stipulated, this order will not have any force.

Accordingly, this writ petition being WPA 7158 of 2024 is disposed of.

(Md. Nizamuddin, J.)