

WPTT 8 of 2016

**Joint Commissioner, Commercial Taxes, Corporation
Division, West Bengal & Ors.**

Vs.

M/s. Hindustan Construction Company Limited

Md. T.M. Siddiqui, AGP
Mr. T. Chakraborty
Mr. Saptak Sanyal

... ... for the petitioners

Mr. Rahul Dhanuka
Mr. Akash Sarkar

... ... for the respondent

Heard Mr. Md. T.M. Siddiqui, learned Additional
Government Pleader for the petitioners and Mr. Rahul
Dhanuka, learned counsel for the respondent/assessee.

This appeal has been filed praying to set aside the
interim orders dated 16.12.2015 and 23.12.2015
whereby garnishee proceeding initiated against the debtor
has been stayed till the next date of hearing.

It is admitted by learned counsel for the parties
that appeal No.RN-1378 of 2015 filed by the respondent,
is pending before the West Bengal Taxation Tribunal,
Bidhannagar, Kolkata. It has been admitted by the
learned counsel for the parties that the aforesaid tribunal
is functional. Learned counsel for the parties have stated
before us that after passing of the impugned orders dated
16.12.2015 and 23.12.2015, the appeal has been
admitted by the tribunal by order dated 20th September,
2017 and it is appearing on the Board. Considering the
facts and circumstances of the case, we do not find any
good reason to entertain this petition at this stage,

particularly when the appeal is pending before the tribunal and the petitioners may apply for vacation of the interim order, in the event appeal is not likely to be decided in near future.

In view of the aforesaid and without expressing any opinion on the merits of the petition, the writ petition is dismissed leaving it open for the parties to request to the tribunal concerned for expeditious hearing of the appeal.

(Surya Prakash Kesarwani, J.)

(Rajarshi Bharadwaj, J.)