

**IN THE HIGH COURT OF JUDICATURE AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE**

HEARD ON: 23.04.2024

DELIVERED ON: 23.04.2024

CORAM:

**THE HON'BLE MR. CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE MR. JUSTICE HIRANMAY BHATTACHARYYA
M.A.T. 744 of 2024
With
I.A. No. CAN 1 of 2024**

**Shivaji Chakravarty
Vs.
State of West Bengal & Ors.**

Appearance:-

Mr. Prottyush Chatterjee

.....for the Appellant

Mr. Anirban Ray, Ld. G.P.

Md. T. M. Siddiqui

Mr. Tanoy Chakraborty

Mr. Saptak Sanyal

.....for the State

JUDGMENT

(Judgment of the Court was delivered by T.S. SIVAGNANAM, C.J.)

1. This intra-Court appeal by the writ petitioner is directed against the order dated 5th April, 2024 in W.P.A.8089 of 2024. The petitioner filed the writ petition contending that the appeal petition filed by the appellant manually on 3rd August, 2022 be accepted by the appellate authority and the pre-deposit, which was effected by the appellant on 2nd August, 2022 by

debiting the electronic cash ledger be taken as due compliance of payment of pre-deposit and the matter be disposed of in accordance with law.

2. The learned Single Bench partially agreed with the submissions made on behalf of the appellant and directed the appellate authority to take the appeal on file with the condition that the appellant should make a pre-deposit. It is a settled legal position of law that the compliance of the pre-deposit condition can be made through the credit available in the electronic cash ledger of the appellant/assessee. This is precisely what the appellant has done and the appellant has credited on 2nd August, 2022 the requisite amount of pre-deposit, which has been debited by the department on the very same day. Therefore, this is sufficient compliance of the pre-deposit condition.
3. Accordingly, appeal and the connected application (I.A. No. CAN 1 of 2024) are allowed and the appellate authority is directed to accept manually filed appeal on 3rd August, 2022 and after affording an opportunity of personal hearing to the appellant or his authorised representative, take a decision on merits and in accordance with law.
4. No costs.
5. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

I agree.

(HIRANMAY BHATTACHARYYA, J.)

Pallab/KS AR(Ct.)