

14.05.2024
Item No.30
PG/KS
Ct. No.1

C.P.A.N. 736 of 2024
In
M.A.T. 1953 of 2023
Jalan Builders Private Limited
Versus
Satarupa De, Joint Commissioner, Office of Joint
Commissioner Commercial Taxes, Ballygunge Charge

Mr. Vinay Kumar Shraff
Ms. Priya Sarah Paul
Mr. Dev Kumar Agarwal
.....for the applicant

Mr. Anirban Ray, Ld. G.P.
Md. T. M. Siddiqui
Mr. T. Chakraborty
Mr. S. Sanyal
.....for the alleged contemnor

1. This contempt application has been filed for alleged willful disobedience of the judgment and order dated 24th November, 2023 in M.A.T. No.1953 of 2023.
2. By the said order, the appellate authority was directed to dispose of the appeal filed by the applicant without insisting upon pre-deposit since substantial sums of money have already been recovered. However, once again the appellate authority dismissed the appeal on the ground that no pre-deposit has been made.
3. Learned Government counsel appearing for the respondent/alleged contemnor submitted that the order has been passed by the appellate authority by oversight and necessary apology is being tendered.
4. In the light of the same, the order passed by the appellate authority dated 3rd April, 2024 is quashed

and the appellate authority is directed to scrupulously comply with the directions issued in the judgment and order dated 24th November, 2023 in M.A.T. No.1953 of 2023.

5. With the above observations/directions, contempt application stands disposed of.
6. No costs.
7. 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

(HIRANMAY BHATTACHARYYA, J.)