

Form No. J.(2)
Item No. 08

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

HEARD ON: 02.07.2024

DELIVERED ON: 02.07.2024

**CORAM:
THE HON'BLE MR. CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE MR. JUSTICE HIRANMAY BHATTACHARYYA**

**M.A.T. 1059 of 2024
With
I.A. No. CAN 1 of 2024
With
I.A. No. CAN 2 of 2024**

**High Growth Exports Private Limited
Limited
Vs.
Joint Commissioner, Directorate of Revenue,
Intelligence & Enforcement, Government of West Bengal
& Ors.**

Appearance:-

Mr. Rajarshi Chatterjee

.....for the appellant

Mr. Anirban Ray, Ld. GP

Md. T.M. Siddique

Mr. Tanoy Chakraborty

Mr. Saptak Sanyal

.....for the respondents

JUDGMENT

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

1. We have heard Mr. Rajarshi Chatterjee, learned advocate appearing for the appellant and Mr. T.M. Siddique, learned Standing counsel appearing for the respondents/State.
2. There is delay of 238 days in filing the appeal. We have perused the affidavit filed in support of the petition and we find that sufficient cause has been shown for not being able to prefer the appeal within the period of limitation. I.A. No. CAN 2 of 2024 is allowed and the delay in filing the appeal is condoned.
3. This intra-Court appeal by the writ petitioner is directed against the order passed by the learned Single Bench in the writ petition viz., W.P.A. 19803 of 2023, whereby the learned writ Court declined to grant any interim order.
4. Admittedly, the appellant in the writ petition has led a challenge to the Constitutional validity of Rule 86A of the Central Rules as well as the State Rules.
5. Therefore, the question of granting any interim order would not arise as there is a presumption as to the validity of a statute until it is struck down. Therefore, no ground has been made out by the appellant to interfere with the impugned order.
6. Accordingly, the appeal and the connected application (I.A. No. CAN 1 of 2024) are dismissed.
7. The learned advocate appearing for the respondents/State submitted that as per the directions issued by the learned Single Bench, the affidavit in opposition has been filed and copy has been served on the learned advocate for the appellant/writ petitioner.

8. Liberty is granted to the appellant to move the appropriate Hon'ble Single Bench for listing of the writ petition.
9. No costs.

I agree.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)