

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

HEARD ON: 09.07.2024

DELIVERED ON: 09.07.2024

CORAM:

**THE HON'BLE MR. CHIEF JUSTICE T.S. SIVAGNANAM
AND**

THE HON'BLE MR. JUSTICE HIRANMAY BHATTACHARYYA

M.A.T. 1111 of 2024

With

IA No. CAN 1 of 2024

+

CAN 2 of 2024

M/s. Amaze Power & Ors.

Versus

**Superintendent of CGST Range – V, Sankrail Division, Howrah
Commissionerate & Ors.**

Appearance:-

Mr. Sandip Choraria

Mr. Rishav Manna

.....For the Appellants

Mr. K. K. Maiti

Mr. Tapan Bhanja

.....For the CGST Authority

JUDGMENT

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

In Re: IA No. CAN 1 of 2024

1. We have heard Mr. Sandip Choraria, learned advocate for the appellants and Mr. K. K. Maiti, learned advocate for the respondent/CGST authority.
2. There is delay of 11 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.
3. IA No. CAN 1 of 2024 is allowed and the delay in filing the appeal is condoned.

In Re. M.A.T. 1111 of 2024

4. The appellants, who are the writ petitioners and are aggrieved by the order passed by the learned Single Bench dated 22nd March, 2024 in W.P.A. 6431 of 2024, by which the learned Single Bench declined to grant any interim order.
5. After hearing the learned advocates for the parties and perusing the order impugned in the writ petition dated 28th November, 2023, we find that there is no scope for granting any interim order and the correctness of the order can be tested only after the affidavits are being filed, for which direction has already been issued by the learned Single Bench.
6. Hence, no ground has been made out to interfere with the impugned order.
7. Accordingly, appeal and the connected application (CAN 2 of 2024) stand dismissed.
8. The respondent/department is directed to comply with the directions issued by the learned Single Bench for filing their affidavit in opposition within two weeks from date, reply thereto, if any, be filed within a week thereafter.
9. Liberty is granted to the appellants to mention before the appropriate Hon'ble Single Bench for inclusion of the matter for hearing.
10. No costs.
11. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

I agree.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)