

**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. 1136 of 2024

Mahalaxmi – Nilkanth (JV)

Versus

**Assistant Commissioner of Central Tax, Durgapur – II Division
& Ors.**

Appearance:-

Mr. Rajkumar Banerjee

....For the Appellant

Mr. Anirban Ray, Ld. G.P.

Mr. T. M. Siddique

Mr. Tanoy Chakraborty

Mr. Saptak Sanyal

.....For the State

Mr. Shib Shankar Banerjee

.....For the CGST Authority

JUDGMENT

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

1. This intra-Court appeal filed by the writ petitioner is directed against an order dated 2nd April, 2024 in W.P.A. 7235 of 2024 passed by the learned Single Bench refusing to grant any interim order.

2. Considering the facts and circumstances of the case, we find no ground to interfere with the order passed by the learned Single Bench, as there is no scope for passing any interim order.
3. Accordingly, appeal stands dismissed.
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.)