

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

HEARD ON: 12.08.2024
DELIVERED ON: 12.08.2024

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

**M.A.T. 1230 of 2024
With
I.A. No. CAN 1 of 2024
+
CAN 2 of 2024**

**M/s Shomuk Engineering & Consultancy Services & Anr.
Vs.
Engineering Projects (India) Limited & Ors.**

**Appearance:-
Mr. Pradip Kumar Das
Ms. Ankita Mitra
Mr. Pankaj Agarwal
Ms. Muskan Agarwal**

.....For the Appellants

JUDGMENT

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

1. This intra-Court appeal by the writ petitioners is directed against the order dated 27th March, 2024 in W.P.A. 4005 of 2024. The said writ petition was filed by the appellants praying for a direction upon the respondent authorities, specially respondent nos.1 to 4, to release payment of Rs.40,82,155/- along with interest. Though, such was the prayer but as could be seen from paragraph 12 of the impugned order, the writ petitioners appear to have been satisfied if a direction was given to the respondent no.5 to give a clear reply to the respondent no.1 as

regards whether the respondent no.1 is entitled to reduction benefits for the SOD clearance certificate issued with regard to the writ petitioners.

2. In that view of the matter, the writ petition has been disposed of by issuing certain directions. We find that the direction issued by the learned writ Court has been complied with and an order has been passed by the Senior Joint Commissioner of Revenue, Commercial Taxes, Kolkata South Circle on 8th April, 2024.
3. Learned advocate appearing for the appellants would contend that the said order is against law and without taking into consideration the facts situation. If that be so, until and unless, the order is challenged to the manner known to law, the appellants would be precluded from questioning the correctness of the order dated 8th April, 2024 in this intra-Court appeal, which is directed against the impugned order passed in the writ petition dated 27th March, 2024. In other words, the order and direction issued in the writ petition has worked itself out. Therefore, it will be well open to the appellants to challenge the order dated 8th April, 2024 in the manner known to law.
4. With the above direction, the appeal and the connected applications stand disposed of.
5. No costs.
6. 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.)