

10.09.2024
Item No.
AD 1
Saswata

W.P.A. 17392 of 2024

**Anup Kumar Dutta & Anr.
versus
The State of West Bengal & Ors.**

Ms. Micky Chowdhury
Mr. Subhamay Mitra

...For the petitioners

Mr. Anirban Ray, Ld. GP
Mr. Md. T.M.Siddiqui, AGP
Mr. Tanoy Chakraborty
Mr. D. Sahu

...For the State

Mr. Koushik Dey
Mr. Ayanabha Raha

...For the CGST

1. The petitioner no. 1 is a partnership firm and is registered under the provisions of WBGST / CGST Act, 2017 (hereinafter referred to as the “said Act”).

2. Ms. Chowdhury, learned advocate appearing in support of the instant writ petition submits that by reasons of the COVID pandemic and the restrictions imposed, the petitioners had suffered business reverses. The petitioners also could not appropriately file the returns, though the entire tax as payable by the petitioners under the provisions of the said Act has already been paid.

3. On 28th August 2024 when the matter was taken up for consideration since it was submitted on behalf of the petitioners that the petitioners are interested to make payment of the late fee in installments, this Court had directed the learned advocate appearing for the respondents to take appropriate instructions in the matter. Since then, by an order dated 5th September 2024 this Court had directed the petitioner no. 1 to appear before the Assistant

Commissioner of Revenue, Ultadanga-Cossipore-Belgachia Charge on 6th September 2024 to ascertain the exact quantum of late fees payable by the petitioners.

4. Ms. Chowdhury, learned advocate appearing for the petitioners by placing before this Court an order sheet dated 6th September 2024 would submit that an aggregate sum of Rs.8,39,700/- is due and payable by the petitioners on account of late fee, as computed up to 6th September 2024. She prays for payment of late fee in 30 installments. Let a copy of the aforesaid computation as made over in Court today be retained with the record.

5. Having heard the learned advocates appearing for the respective parties and taking note of the statutory provisions as regards payment of late fee by way of installments, I permit the petitioners to make payment of the late fee as determined by Mr. Subrata Ray Chowdhury, Assistant Commissioner of Revenue, Ultadanga-Cossipore-Belgachia Charge vide his order dated 6th September 2024 to be paid by the petitioners in 24 equal monthly installments commencing from the month of September 2024. First of such installment must be paid on or before 25th September 2024 and the subsequent installments be paid on or before the 15th of each succeeding month, till such time the entire dues are cleared off.

6. Upon payment of the first installment, the respondents shall permit the petitioners to file the annual return. In default of payment of the first installment on its due date, or any subsequent installment as directed, the whole outstanding balance payable on such date shall become due and payable forthwith and shall, without any

further notice being served on the petitioners, be liable for recovery.

7. Since, no other issue survives in the instant writ petition, the writ petition being WPA 17392 of 2024 is disposed of.

8. All parties shall on the basis of the server copy of this order duly downloaded from this Court's official website.

(Raja Basu Chowdhury, J.)