

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

HEARD ON: 24.09.2024

DELIVERED ON: 24.09.2024

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

THE HON'BLE MR. JUSTICE BIVAS PATTANAYAK

**M.A.T. 1852 of 2024
With
I.A. No. CAN 1 of 2024**

**TATA Projects Ltd. & Anr.
Vs.
The Deputy Commissioner of State Tax
Behala Charge 620 Diamond Harbour Road & Ors.**

Appearance:-

**Mr. Ankit Kanodia
Ms. Megha Agarwal
Mr. Piyush Khaitan**

.....for the appellants

**Mr. Anirban Ray, Ld. GP
Mr. T.M. Siddique
Mr. Tanoy Chakraborty
Mr. S. Sanyal**

.....for the State

**Mr. Subhankar Chakraborty
Ms. Oisani Mukherjee
Ms. Ruchira Manna**

.....for the respondent no. 5

JUDGMENT

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

1. This intra-Court appeal filed by the writ petitioners is directed against the interim order dated September 11, 2024 in W.P.A. 16936 of 2024 passed by the learned Single Bench by directing the appellants to deposit a sum of Rs.

30,00,000/- (Rupees Thirty Lakhs) with the Registrar General of this Court for being entitled to interim protection.

2. In our view, the exercise of discretion by the learned Single Bench cannot be faulted since the amount of Rs. 30,00,000/- (Rupees Thirty Lakhs) is more or less equivalent to 5% of the disputed tax, which, obviously, the appellants had to pay, if the appellants had preferred a regular appeal before the appellate authority and the condition being that the pre-deposit should be 10% of the disputed tax. Therefore, to that extent, the appellants have been granted certain indulgence and therefore, we are not inclined to interfere with the discretion exercised by the learned Writ Court, which cannot be held to be either arbitrary or unreasonable. Accordingly, the appeal and the connected application are dismissed.
3. However, instead of depositing the sum of Rs. 30,00,000/- (Rupees Thirty Lakhs) with the Registrar General of this Court, we modify that portion of that order by directing the appellants to deposit the said amount with the respondent/department within a period of three weeks from the date of receipt of server copy of this judgment and order.
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.

(BIVAS PATTANAYAK, J.)