

25.06.2024
Item No.4
gd/ssd

MAT/1609/2014
IA NO: CAN/1/2019 (Old No:CAN/3756/2019)
STAR TRADE VYAPAAR LIMITED
VS
DEPUTY COMMISSIONER, COMMERCIAL TAXES &
ORS.

Md. T.M. Siddiqui,
Mr. Tanoy Chakraborty,
Mr. Saptak Sanyal
..for the State.

1. This intra court appeal is directed against the order dated 17.06.2014 in WP 16349(W) of 2014.

2. In the said writ petition the appellant had challenged the order dated 30th August, 2013 passed by the Senior Joint Commissioner, Commercial Taxes, West Bengal, Kolkata South Circle affirming the assessment order dated 29th June, 2012.

3. During the pendency of the appeal, the appellant has filed CAN 3756 of 2019 with the prayer to grant leave to the appellant to file an application under the provisions of the West Bengal Sales Tax (Settlement of Disputes) Act, 1999.

4. The learned Government counsel has produced a copy of the written instruction given by the Deputy Commissioner, Commercial Taxes, New Market Charge dated 10.06.2019 addressed to the learned Additional Advocate General (As he then was) which

shows that the appellant has already filed an application for settlement of dispute dated 28.03.2019 and has paid a sum of Rs.7,26,600/- on 27.03.2019 against the disputed amount.

5. It is not clear as to whether the said application has been disposed of.

6. In any event, since the application for settlement of dispute has been filed in the proper format and the dealer has paid CST of Rs.7,26,600/-, there will be a direction to the appropriate authority exercising powers under the Settlement of Disputes Scheme and process the said application and pass orders on merits and in accordance with law if the application has not been disposed of till date.

7. If the application is still pending, the same shall be disposed of within a period of 12 weeks from the date of receipt of the server copy of this order.

8. With the above observations, the appeal stands disposed of.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)