

WPA 29214 Of 2023

09.01.2024

Sl no. 15

Ct no. 2

P.M.

M/s. Kaleidoscope.

- Vs -

The State of West Bengal & Ors.

Ms. Sweta Mukherjee

... for the petitioner

Mr. Biswabrata Basu Mallick,
Mr. Sukalpa Seal

... for the State.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order of the respondent WBGST authority concerned attaching the bank account of the petitioner for realization of due amounting to Rs. 1.5 Crore according to the department.

The main ground of challenge by the petitioner in the writ petition is that such coercive action has been taken without serving any order of attachment upon the petitioner and petitioner relies on a downloaded copy of the portal.

Learned advocate appearing for the State respondent submits that the aforesaid allegation of the petitioner is not correct and further submits that provisional attachment order in question was

uploaded in the official portal of the department and he has produced the downloaded copy of such order.

In such facts and circumstances of this case where disputed question of fact based on material evidence are involved, this writ Court cannot act as an enquiry authority and scrutinize the evidence by the parties with regard to the disputed question of fact about uploading of the attachment order. Accordingly this writ petition being WPA 29214 of 2023 is dismissed.

(Md. Nizamuddin, J.)