

**CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
APPELLATE JURISDICTION**

10.06.2024
Court No.1
S/L. No. 26
Sourav/
Suvayan

**MAT 189 of 2023
With
CAN 1 of 2023
With
CAN 2 of 2023**

**Anandamoy Bhattacharjee
Vs.
The State of West Bengal & Ors.**

*Mr. Himangshu Kumar Ray
Mr. Abhilash Mittal*

...for the appellant.

*Mr. Subir Kumar Saha, Ld. AGP
Mr. Dilip Kumar Agarwal*

...for the State.

In Re: CAN 2 of 2023

1. There is two days delay in preferring the appeal.
2. Learned Counsel for the appellant referring to the averment made in CAN 2 of 2023 and submits that due to reason beyond control of the appellant and medical exigency arising in between, the delay has occurred.
3. We find that the application shows sufficient cause for condoning the delay of two days in preferring the appeal.
4. Accordingly, the delay is condoned and the interim application being **CAN 2 of 2023** is allowed and disposed of.

In Re: MAT 189 of 2023

1. Supplementary affidavit filed in court today pursuant to the earlier order be taken on record.
2. After some arguments, learned Counsel for the appellant submits that the petitioner/appellant is already availing the remedy of appeal under the West Bengal Goods and Services Tax Act and, therefore, the issue regarding the demands raised from the appellant are to be considered by the appellate authority.
3. In view of such submission, we find that the petitioner having availed the statutory remedy, pendency of the instant appeal would serve no useful purpose since the instant proceeding arises out of self-same demand which is subject matter now before the appellate authority under the statute.
4. Thereafter the learned Counsel for the appellant submits that the demands raised against him are not totally his obligation and that portion of the same is required to be realized or reimbursed from the State authorities. We make it very clear that we express no opinion on such claim of the petitioner. We leave it for him to agitate the issue before the appropriate authority in accordance with law.

5. Accordingly, the appeal being **MAT 189 of 2023** along with the interim application being **CAN 1 of 2023** is disposed of.

(Madhuresh Prasad, J.)

(Partha Sarathi Chatterjee, J.)