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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 1423 of 2025

M/s Santram Shiwramdas & Ors.
Versus
The Superintendent of CGST & CX, Range-IV,
Central Division, Kolkata North Commissionerate & Ors.

Mr. Indranil Banerjee
Mr. Subrata Mukherjee
.... For the petitioners

Mr. Bijitesh Mukherjee
Ms. Manasi Mukherjee
... For the respondent Nos. 1 to 4

Mr. Anjan Chakraborty
Mr. Subhankar Chakraborty
....for the respondent No. 5

1. This Court by an order dated 21st April, 2025 was inter alia pleased to record as follows:-

"1. The petitioners seek to restrict the challenge in the writ petition to prayer-'B' only.

2. Mr. Banerjee, learned advocate appearing for the petitioners would submit that the petitioner initially filed self-assessed return under the Finance Act, 1994 (hereinafter referred to as the said Act). Unfortunately, at the time of filing such returns, the admitted service tax was not paid. According to him, the aforesaid amount which the petitioners were liable to pay on account of service tax has already been recovered by the respondents. He would submit that independent of the above an order in original was passed under

Section 73 of the said Act in respect of the tax period 2014-2015. The petitioners could not appropriately respond to the show-cause and as such an ex parte adjudication order dated 22nd June, 2022 had been passed.

3. Challenging such order, the appeal has been filed upon payment of 10% of the pre-deposit along with an application for condonation of delay. Such appeal is yet to be heard as the delay has not yet been condoned. According to him, the principal amount covered under the order in original being a sum of Rs. 3,65,128/- has already been recovered from the petitioners. This apart, a penalty was also imposed on the petitioners to the extent of Rs. 60,000/- in connection with a separate adjudication order dated 23rd September, 2019 in respect of tax period October 2014 to June 2017. According to him, the aforesaid sum has also been recovered from the petitioners.

4. Having regard thereto, he would submit that the attachment of the petitioners' bank account cannot be permitted to continue any further.

5. Ms. Mukherjee, learned advocate representing the respondents prays for an accommodation to take appropriate instructions in the matter.

6. List this matter for further hearing on 30th April, 2025 in daily supplementary list."

2. Today, Ms. Mukherjee, learned advocate representing the

CGST authorities, on instruction, would submit that as of today there is no debit freeze issued by the respondents in respect of the bank account of the petitioner maintained with the HDFC bank. Ms. Mukherjee also submits in Court today that with reference to the letter dated 31st January, 2023, as reflected in the letter issued by HDFC bank forming annexure P-11 of the writ petition, the same has already spent its force and should not be construed as an order of attachment any further.

3. Having regard to the aforesaid and the petitioner having confined the reliefs in the petition to prayer 'B' only, as noted above, I am of the view that there cannot be any impediment at this stage for the HDFC bank in permitting the petitioner to operate its bank account maintained with HDFC Bank, Chowringhee Road, Kolkata.

4. Since no other issue survives in the writ petition, with the above observations, the writ petition is disposed of.

Urgent Photostat certified copy of this order, if applied for, be made available to the parties upon compliance of requisite formalities.

(Raja Basu Chowdhury, J.)