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29.01.2025  
Ct. No. 38  
adeb

**W.P.A. 2098 of 2025**

**Adilujaman  
Vs.  
The State of West Bengal & Ors.**

Mr. Sabyasachi Chatterjee  
Mr. Pintu Karan  
Mr. Imtiaj Akhtar  
Mr. Badrul Karim  
Mr. Kiron Sk.

...for the petitioner

Mr. Lalit Mohan Mahata  
Mr. Prasanta Behari Mahata  
...for the State

Mr. A.K. Chakraborty  
Mr. S.K. Bhattacharyya  
Mr. S. Barman

...for the respondent nos. 3 & 4

Mr. Sabyasachi Chatterjee, learned advocate appearing for the petitioner, Mr. Lalit Mohan Mahata, learned advocate appearing for the State-respondents and Mr. A.K. Chakraborty, learned advocate appearing for the Pradhan and Secretary of the said panchayat, are present.

In terms of the order passed by this Court dated 28<sup>th</sup> January, 2025 the Pradhan is appearing along original minutes of the book. From the minutes of the book it is found that altogether there are 26 members in the gram pachayat, but only 13 members casted their vote by raising objection and 13 members have neither casted their vote in favour of the budget or raised any objection. It is find from the minutes of the

meeting. Pradhan has not recorded what are the objections raised by the 13 members. Pradhan has also not recorded whether the budget was approved or disapproved. Now the petitioner claims that the Pradhan has not convened the meeting in terms of Rules 35 and 39 of West Bengal Panchayat (Accounts, Audit and Budget) Rule, 2007. Counsel for the petitioner further submits that the Pradhan has not taken any decision in the said meeting and as such, the budget cannot be approved.

*Per contra*, learned advocate appearing for the State-respondents submits that the Block Development Officer has also not accepted the meeting dated 9<sup>th</sup> January, 2025. The Pradhan submits that as 13 members are raised objection and 13 members have neither objected nor given consent and as such, the budget is not approved. Section 48 of the West Bengal Panchayat Act, 1973 reads as follows:-

**“48. Budget of the Gram anchayat. – (1)**  
Every *Gram Panchayat* shall, at such time and in such manner as may be prescribed, prepare in each year a budget of its estimated receipts and disbursements for the following year.

(2) (a) The budget prepared under subsection (1) shall be written in vernacular of the district or the locality concerned and copies of the budget shall be pasted in such prominent places within the *Gram Panchayat* as may be prescribed, inviting objections and suggestions by the members of the *Gram Sabha*.

(b) Copies of the budget shall be forwarded to the *Panchayat Samiti* having jurisdiction over the *Gram* for its views, if any.

(c) The budget with objections, suggestions and views, if any, received from various quarters shall, within such period as may be prescribed, be placed in the meeting of the *Gram Sabha* for discussions proposing modification, if any, of the budget.

(d) The *Gram Panchayat* shall, within such time as may be prescribed and in a meeting specially convened for the purpose and in the presence of at least half of the existing members, consider the objections, suggestions, and views, if any, and the discussions in the meeting of the *Gram Sabha*, and approve the budget with modifications, if any.

(e) A copy of the budget approved under clause (d) shall be forwarded to the *Panchayat Samiti* having jurisdiction.

(3) No expenditure shall be incurred unless the budget is approved under clause (d) of sub-section (2)."

Rule 35 of the West Bengal Panchayat (Accounts, Audit and Budget) Rules, 2007 provides for preparation of budget by the gram panchayat and Rule 39 of the said Rule provides for approval of the budget by the gram panchayat. As per Rule 39, the gram panchayat shall attend a meeting specifically convened for the purpose on or before 31<sup>st</sup> January each year and in the presence of at least half of the existing members considered the objections and suggestions in the meeting of the gram samsads and also of the gram sabha and the view of the panchayat samiti, if any, and make such modification of the draft budget as may be considered appropriate and shall finally approve and adopt the budget for the next financial

year. It is also provided that if the attendance of the members in such meeting fall short off at least half of the existing members the meeting shall be adjourned on fixing date, place and time of the adjourned meeting and the adjourned meeting shall be held in presence of at least half of the existing members on the seventh day from the date of adjournment. It is also provided that at least three days notice for the adjournment meeting shall be served upon each of the members.

In the present case, this Court finds that on 9<sup>th</sup> January, 2025 the meeting was convened for approval of the budget, but the Pradhan has not recorded whether the budget was approved or not. Accordingly, in terms of Rule 39, it is the duty of the Pradhan to again place and date is to be fixed for a meeting by issuing the notice to all the members not less than 3 (three) days.

Considering the above, this Court finds that this writ petition can be disposed of by passing the following direction:

The Pradhan shall immediately by 31<sup>st</sup> January, 2025 shall issue notice to all the members of the gram panchayat for convening the meeting for approval of the budget by complying with the provisions of Section 48 of the Panchayat Act as

well as Rules 38 and 39 of the West Bengal Accounts and Budget Rules, 2007.

The Pradhan is directed to take appropriate steps for approval of the said budget in confirmation with the above said rules within a period of 10 days from date.

As the Pradhan had issued the notice on 21<sup>st</sup> January, 2025 by fixing the meeting on 29<sup>th</sup> January, 2025, the said notice has been recalled and the Pradhan is directed to issue fresh notice and to conduct the meeting in terms of the above provisions.

Original minutes book is returned to the Pradhan.

The writ petition is disposed of.

Urgent photostat certified copy of the order, if applied for, be given to the parties, upon usual undertakings.

**(Krishna Rao, J.)**