

22.05.2025
Ct. no.39
Sl. No.18
SS

**IN THE HIGH COURT AT CALCUTTA
CIVIL REVISIONAL JURISDICTION
APPELLATE SIDE**

W.P.A. 5792 of 2025

**David Misra
versus
The State of West Bengal & ors.**

Mr. Satadeep Bhattacharyya
Mr. Bipin Ghosh
Ms. Sriparna Mitra
... for the petitioner

Mr. Anjan Bhattacharya
Ms. Anita Shaw
... for the respondent nos.2 and 3

Affidavit of service filed on behalf of the petitioner
is taken on record.

Despite service none appears on behalf of the
State-respondent.

This writ petition is filed for cancellation of the
decision of the respondent no.3, Pradhan, Bulbulchandi
Gram Pahchayat, Malda of rejecting the technical bid
submitted by the petitioner pursuant to notice inviting e-
tender being Nos.03(e)/BBCGP/2025 and
04(e)/BBCGP/2025 dated 21st January, 2025.

Mr. Satadeep Bhattacharyya, learned Advocate for
the petitioner submits that the petitioner participated in
the aforesaid notice inviting e-tender in respect of work
under serial nos.1, 2, 4, 5, 14 and 15. The petitioner
submitted all the relevant documents as required under
the aforesaid notice inviting e-tender. However, the

technical bid of the petitioner was rejected on the ground that the petitioner failed to submit three years audited balance-sheet. As per Section 44AB of the Income Tax Act, a company having Rs.1 crore turn over is supposed to maintain audited balance-sheet. The entire work estimate specified in the notice inviting e-tender taken together does not exceed Rs.1 crore. Therefore, the submission of audited balance-sheet does not arise. He also indicates that as per Procurement Manual, 2014, the Pradhan of Gram Panchayat cannot take decision and it has to be taken by a Committee authorized by *Artha O Parikalpana Upa-Samity*. He also relies on an unreported decision of this Hon'ble Court in *Simarul Sekh & anr. -versus- The State of West Bengal & ors. (WPA 3409 of 2025)*. The action of the respondent no.3, the Pradhan, Bulbulchandi Gram Panchayat, Malda has been challenged by the petitioner before the Block Development Officer, Habibpur Development Block, the respondent no.8 by way of a representation dated 25th February, 2025. He seeks for appropriate order.

Mr. Anjan Bhattacharya, learned Advocate appearing on behalf of the respondent nos.2 and 3 submits at the outset that representation of the petitioner has already been considered by the Block Development Officer, Habibpur Development Block, respondent no.8 and orders have been passed on 3rd

March, 2025, which has not been challenged in the present writ petition. The aforesaid order of Block Development Officer has also been communicated to the petitioner.

At this stage, Mr. Satadeep Bhattacharyya, learned Advocate for the petitioner seeks to withdraw the application with liberty to file afresh.

In view of such submission, the writ petition being **WPA 5792 of 2025** stands dismissed as withdrawn with liberty to the petitioner to file afresh.

Copy of the order of Block Development Officer, Habibpur Development Block is handed over to the learned Advocate for the petitioner.

All connected applications, if any, stand disposed of.

Interim order, if any, stands vacated.

There shall be no order as to costs.

Urgent photostat certified copy of the order, if applied for, be given to the parties on compliance of all necessary legal formalities.

(Bivas Pattanayak, J.)