

22.05.2025
Ct. no.39
Sl. No.19
ss

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

W.P.A. 5800 of 2025

**Gobinda Mandal
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

Md. Ahsanuz Zaman
Ms. Debangana Dey Nayak
... for the State

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

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.6,7,8,9,10,11,13,16,17 and 20. 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 an 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 does not exceed Rs.1 crore. Therefore, the submission of audit report 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)*. Be that as it may, the petitioner has submitted balance sheet signed by a Chartered Accountant. 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 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 7th March, 2025, which has

already been communicated to the petitioner, which has not been challenged in the present writ petition.

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 5800 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.)