13.05.2025
Item No.05
Court No.11
Avijit Mitra

FMA 721 of 2025
with
IA No.CAN 1 of 2025

The State of West Bengal & ors.
-Versus-
Ranjan Kumar Banerjee

Mr. Anirban Ray, Ld. G.P.,
Mr. Tanay Chakraborty,
Mr. Saptak Sanyal
...for the appellants
Mr. Joydip Kar, Sr. Adv.,
Mr. Anant Shaw,
Mr. Ravi Kr. Dubey
....for the respondent no.1

The present appeal has been preferred by the State respondents and its functionaries challenging a judgment dated 19th March, 2025 passed by the learned Single Judge in a writ petition being WPA 18064 of 2010. The said writ petition was preferred challenging *inter alia* three orders dated 11th August, 2008 passed by the Collector of Excise, Kolkata (North) cancelling three separate licenses of the writ petitioner/respondent no.1 herein in respect of one F/L Bonded Warehouse, one F/L Wholesale Trade and one F/L Off-shop, all of which are/were situated at 173A, Lenin Sarani, Kolkata 700013. By the impugned judgment, the learned Single Judge arrived at a finding that the cancellation of the licence of the respondent no.1 in respect of his F/L Off-shop cannot be sustained and directed the respondent no.3 in the writ petition to revive the licence within a period of 30 days from the date of communication of the order on compliance of the regular formalities and on payment of the regular fees of renewal of licence for the next period i.e., for the financial year of 2025-2026 without insisting for payment of any other charges/revenues from 11th August, 2008 till the date of revival of the said licence.

Mr. Chakraborty, learned advocate appearing for the appellants submits that the observations made by the learned Single Judge in paragraphs 38 and 39 of the impugned judgment with regard to interpretation of Section 42(1) and Section 42(2) of the Bengal Excise Act, 1909 and applicability of principles of natural justice pertaining to the said statutory provisions are not sustainable in law.

Mr. Kar, learned senior advocate appearing for the respondent no.1 denies and disputes the contention of Mr. Chakraborty and submits that there is no error in the decision-making process and as such no interference is called for in the present appeal.

However, both Mr. Chakraborty and Mr. Kar informs us that in course of hearing of the appeal before a coordinate Bench of this Court earlier and as desired by the Hon'ble Bench the parties have amicably resolved the dispute on the following conditions:

(a) The appellants shall revive the licence pertaining to F/L Off-shop of the respondent no.1 on and from the date of termination;

(b) The writ petitioner/respondent no.1 shall pay an amount of Rs. 5,00,000/- towards the renewal fees of the said licence till 31st March, 2026.

Mr. Kar further submits, upon instruction, that the writ petitioner/respondent no.1 would not be seeking extension of the other two licenses pertaining to F/L Bonded Warehouse and F/L Wholesale Trade.

Mr. Chakraborty submits that a decision on the correctness of the observations as regards interpretation of Section 42(1) and Section 42(2) of the Bengal Excise Act, 1909 and applicability of principles of natural justice pertaining to the said statutory provisions, needs to be kept open.

We have heard the learned advocates appearing for the respective parties and considered the materials on record.

As the parties have arrived at an amicable settlement, the appeal along with the application is disposed of directing the respondent no.1 to pay an amount of Rs. 5,00,000/-, as stated hereinabove, to the State respondents within a period of two weeks from date. The said amount shall be duly accepted by the State respondents and the licence of the respondent no.1

pertaining to the F/L Off- shop shall stand revived till 31st March, 2026.

We make it clear in the event any further application for renewal of the said license is submitted by the writ petitioner/respondent no.1 pertaining to the period from 1st April, 2026 onwards, the same shall be considered by the State respondents, in accordance with law.

As dispute has been amicably settled, we make it clear that we have not considered the sustainability of the observations made by the learned Single Judge as regards interpretation of Section 42(1) and Section 42(2) of the Bengal Excise Act, 1909 and applicability of principles of natural justice pertaining to the said statutory provisions. The said issues are kept open and we defer our endeavour to consider the same in an appropriate case in future.

With the above observations and directions, the appeal and the connected application are disposed of.

There shall, however, be no order as to costs.

Urgent photostat certified copy of this order, if applied for, be given to the learned advocates for the parties.

(Reetobroto Kumar Mitra, J.) **(Tapabrata Chakraborty, J.)**