Item No. 09

IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE

Present:
The Hon'ble Chief Justice T.S. Sivagnanam
And
The Hon'ble Justice Chaitali Chatterjee (Das)

MAT 777 of 2025
+
IA No.CAN 1 of 2025

Dinesh Brothers Private Limited
vs.
Superintendent of Central Tax, Range-I, Burrabazar Division & ors.

For the Petitioner	:	Mr. Anil Kumar Dugar, Adv. Mrs. Suman Sahani, Adv.
For CGST Authority	:	Mr. Bhaskar Prasad Banerjee, Adv. Mr. Tapan Bhanja, Adv.
For Union of India	:	Mr. Ganga Prasad Mukherjee, Adv.

Heard on : 2nd July, 2025.

Judgment on : 2nd July, 2025.

T.S. Sivagnanam, CJ.:

1) This intra-Court appeal filed by the writ petitioner is directed against the interim order dated 14.05.2025 passed in WPA 9494 of 2025. The appellant had challenged the order passed by the Appellate Authority under Section 107 of the CGST/WBGST Act, 2017 dated 9th December, 2024. Admittedly, as against such order the appeal lies to the Appellate Tribunal.

However, the Appellate Tribunal is yet to be constituted. The learned Single Bench rightly entertained the writ petition and interim direction was issued to the appellant/writ petitioner to deposit 10% of the disputed tax in addition to the amount already deposited under Section 107(6) of the said Act. In our view, the order and direction issued by the learned Single Bench cannot be faulted as the learned Single Bench in exercise of its discretion while granting an interim order has imposed condition, which cannot be stated to be onerous. Further, pre-deposit is mandatory while filing a statutory appeal before the Tribunal. Therefore, we are not inclined to interfere with the order.

2) In the result, the appeal and connected application fail and are dismissed.

3) Urgent photostat certified copy of this judgment, if applied for, be delivered to the learned advocates appearing for the parties upon compliance of all formalities.

(T. S. Sivagnanam, CJ.)

I agree.

[Chaitali Chatterjee (Das), J.]

RP/SM