

**WPA 15233 of 2024
CAN 1 of 2025
CAN 2 of 2025**

**Satish Kumar Agarwal
versus
Senior Intelligence Officer, Directorate General of
Intelligence, Kolkata Zonal Unit & Ors.**

Mr. Saurabh Sankar Sengupta
Mr. Indranil Biswas
Mr. Richik Rakshit

...For the petitioner

Mr. Vipul Kundalia, Sr. Adv.
Mr. Bhaskar Prosad Banerjee
Mr. Tapan Bhanja

...For the CGST authorities

1. Challenging the steps taken by the respondents to recover a sum of Rs.75,00,000/- from the petitioner in course of search and seizure proceedings and to adjust the same by treating the above as voluntary payment, the instant writ petition has been filed.

2. Having heard the learned advocates appearing for the respective parties, although diverse allegations have been leveled by the petitioner, however, upon asserting the views of the respondents, I propose to dispose of the petition by passing the following order:

3. The amount of Rs. 75,00,000/- paid by the petitioner during the search and seizure which took place on 17th October 2023 at about 10.00 P.M., which is disputed by Mr. Bhanja, learned advocate appearing for the CGST authorities, shall, for all practical purposes, be treated as a pre-deposit for the petitioner to prefer an appeal from the order passed under Section 74 of the WBGST / CGST Act, 2017 for the financial year 2017-18 to 2022-23, provided such appeal is filed within two weeks from date.

4. It is made clear that in the event, the statutory appeal is not filed, the aforesaid direction shall not enure to the benefit of the petitioner and the writ petition shall stand automatically dismissed.

5. It is also made clear that this Court has not gone into the merits of the case and considering the availability of the alternative remedy, and to iron out the differences on the issue of the alleged recovery during the search and seizure, the above procedure has been adopted so as to permit the petitioner to challenge the impugned order on merits before the appellate authority.

6. Since, I have not gone into the merits of the case, the appellate authority shall decide the matter being uninfluenced by any of the observations made hereinabove.

7. With the above observations and direction, the writ petition along with its connected applications being CAN 1 of 2025 and CAN 2 of 2025 accordingly stands disposed of.

8. All parties shall act on the basis of the server copy of this order duly downloaded from this Court's official website.

(Raja Basu Chowdhury, J.)