

Form No. J.(2)
Item No. 03
Court No. 1
PG/KS

**IN THE HIGH COURT OF JUDICATURE AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE**

HEARD ON: 02.09.2025

DELIVERED ON: 02.09.2025

**CORAM:
THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)**

**M.A.T. 1003 of 2025
With
I.A. No. CAN 1 of 2025**

**Bluechip Concrete Private Limited
Vs.
Deputy Commissioner of Revenue, State Tax,
Postabazar & Burtola Charge & Ors.**

Appearance:-

**Mr. Sandip Choraria
Mr. A. Chakraborty
Mr. Rishav Manna for the appellant**

**Mr. Amitabrata Roy, Ld. GP
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal for the State**

JUDGMENT

(Judgment of the Court was delivered by T.S. SIVAGNANAM, C.J.)

1. We have heard Mr. Sandip Choraria, learned advocate for the appellant and Mr. Tanoy Chakraborty, learned advocate representing the State. The learned Single Bench, while granting an interim order, imposed a condition that the appellant should deposit 10% of the disputed tax amount to be entitled for an order of stay.
2. Had the tribunal been constituted and the appellant had filed an appeal to the tribunal against the order passed by the appellate authority, the pre-deposit condition had to be complied with, as it was mandatory.
3. In the absence of the tribunal, the appellant has approached the learned writ Court. We find no error in the exercise of discretion by the learned Single Bench for us to interfere with the order passed by the learned Single Bench. Accordingly, the appeal fails and is dismissed.
4. The time for compliance of the order passed by the learned Single bench is extended by a period of four weeks from the date of receipt of server copy of this judgement and order.
5. No costs.
6. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

I agree.

(CHAITALI CHATTERJEE (DAS, J.)