

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

HEARD ON: 05.08.2025
DELIVERED ON: 05.08.2025

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

WP.TT. 22 of 2025

**Board of Major Port Authority for
Syama Prasad Mookerjee Port,
Kolkata (Formerly known as Board of Trustees for
Syama Prasad Mookerjee Port, Kolkata
Vs.
The State of West Bengal & Ors.**

Appearance:-

Mr. Abhratosh Majumder, Sr. Adv.

Mr. Abhra Mazumder

Ms. Alisha Das

Mr. Suman Bhowmik

Mr. Proteek Debnath

Mr. Snehashis Sen

Mr. Abhishek Banerjeefor the writ petitioner

Mr. Tanoy Chakraborty

Mr. Saptak Sanyalfor the respondents

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

1. This writ petition has been filed by the Board of Major Port Authority for Syama Prasad Mookerjee Port, Kolkata challenging the order passed by the West Bengal Taxation Tribunal (for brevity, 'the tribunal') in RN 257 of 2017 dated 6th July, 2023. The said application was filed before the tribunal to treat the petitioner as a dealer under the provisions of the Sales Tax Act, 1994.
2. In fact, identical prayer has been sought for in this writ petition as well. We are informed that several other writ petitions have been filed by the petitioner/Port Trust before the tribunal and those cases are also pending, as could be seen from annexure-'P3' annexed to the writ petition.

3. The learned tribunal had released the matter on the ground that the present learned Technical Member had appeared for the respondents as a State representative. Owing to this situation, the petitioner appears to be remediless. The same objection will arise in the other petitions, which are also pending before the tribunal, either as applications numbered as RN or applications, which have been filed under section 8 of the Tribunals Act.
4. Therefore, this Court is of the view that considering the extraordinary situation, which has arisen, it calls for appropriate directions.
5. Accordingly, we dispose of this writ petition giving liberty to the petitioner/Port Trust to file a writ petition seeking for an identical relief, as sought for before the tribunal and also withdraw the application, which is now pending before the tribunal.
6. The petitioner/Port Trust is also granted liberty to withdraw the revisional applications as well as applications against interim orders, which are now pending before the learned tribunal and file writ petitions before the learned Single Bench of this Court. For better clarity, annexure-‘P3’ shall be annexed as part of this order.
7. As and when the writ petitions are filed, the learned Single Bench may consider the same and pass appropriate orders on merits and in accordance with law.
8. 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.)