

10.09.2025
sayandeep
Sl. No. 21
Ct. No. 05

WPA 18052 of 2025

Archana Bazaz

Vs.

The Senior Joint Commissioner of Revenue, State
Tax & ors.

Mr. Aurin Chakraborty
Mr. Pradip Kr. Sarawagi

.... for the petitioner

Mr. Tanoy Chakraborty
Mr. Saptak Sanyal

....for the State

Mr. Akash Chakraborty

..... for the respondent No. 6

- 1.** The present writ petition has been filed, inter alia, praying for a direction upon the respondent Nos. 1 to 5 to remove the seized goods of the respondent No. 6 from the godown space admeasuring 6325 Sq.ft. on the ground floor of the building situated at premises No. 1/1A, Nawabputty Street, Cossipore, P.S. Chitpur, Kolkata- 700 002 (hereinafter referred to as the said godown) belonging to the petitioner.
- 2.** According to Mr. Aurin Chakraborty, learned advocate representing the petitioner, the respondent No. 6 had entered into a leave and licence agreement with the petitioner on 21st September, 2024 in respect of the above godown. The same was subsisting and valid for a period of 6 months. The tenure of the licence agreement came to an end on 31st March, 2025. In the interregnum, a search and seizure proceedings had been initiated at the aforesaid godown wherein

the goods of respondent No. 6 had been stacked, and on the basis thereof, the godown had been sealed by the respondent Nos. 1 to 5.

- 3.** Mr. Chakraborty, learned advocate representing the petitioner would submit that the godown cannot be occupied without making payment of licence fees. Since the licence agreement has already expired, the petitioner can no longer demand such fees from the respondent No. 6.
- 4.** According to Mr. Chakraborty, the respondent No. 6 is trying to wriggle out of its liability to pay licence fees on the ground that it has no access to the godown and is unable to remove the goods, by reasons of the godown being sealed.
- 5.** Mr. Tanoy Chakraborty, learned advocate appears on behalf of the respondent Nos. 1 to 5. He would submit that although, the concerned respondents had taken steps to carry out an inspection of the godown, however, it is by reasons of the failure on the part of the respondent No. 6 to cooperate with the respondent Nos. 1 to 5 that no such inspection was possible. According to Mr. Chakraborty, the respondent No. 6 has not been cooperating with the authorities.
- 6.** In response to a query of the Court, Mr. Chakraborty representing the respondent no.6 would submit that since, the respondent No. 6 is a defunct company, it is not in a position to provide for alternative place for shifting its goods.

- 7.** Having heard the learned advocates appearing for the respective parties and noting that the respondent no. 6 has also filed a writ petition being WPA No. 7609 of 2025 praying for a direction upon the GST authorities to take possession of the goods and upon ascertaining from Mr. Akash Chakraborty that the respondent no. 6 has no objection of the goods being dealt with, let the above goods be dealt with by the respondent nos. 1 to 5 at the risk and costs of the respondent No. 6. I am also of the view that in the event the respondent No. 6 does not cooperate, the respondent Nos. 1 to 5 shall be at liberty to deal with or dispose of the said goods in accordance with law and shall consequentially make over possession of the godown in favour of the petitioner within a period of three months from date. It is also made clear that if the respondent nos. 1 to 5 are required to take on rent any space for storage of goods, they shall do so at the risk and costs of the respondent No. 6.
- 8.** Since, the learned advocate for the respondent No. 6 has stated that respondent No. 6 is a defunct company, I am of the view that in the event, any notice is required to be served, the same shall be served on the advocate-on-record for the respondent no.6 and the service shall constitute a valid service provided the same is made within a period of 6 months from date.

9. With the above observations and directions, the writ petition is disposed of. There shall be no order as to costs.

(Raja Basu Chowdhury, J.)