18
29.10.2025
sb
Ct.5.

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 20050 of 2025

Subrata Mondal
Versus
Union of India & Ors.

Mr. Siddhartha Pratim Datta
Ms. Sanjana Jha
Mr. Shiv Shankar Sharma
Mr. Rhitam Chatterjee
... For the petitioner

Mr. Bhaskar Prosad Banerjee
Mr. Abhradip Maity
... For the respondents.

1. Challenging the order in original dated 28th February, 2024 passed by the Additional Commissioner, CGST & CX, Kolkata North Commissionerate under the provisions of Section 73(1) of the Finance Act, 1994 read with Section 174(2)(e) of the CGST Act, 2017, the instant writ petition has been filed.

2. Today, Ms. Jha, learned advocate representing the petitioner would submit that she has instruction to pray for installment as the petitioner is ready and willing to make payment of the outstanding tax liability in installments, she only insists that the appeal filed by the petitioner be heard on merits. In this context she would submit that a sum of Rs.35,79,851.32 is lying in the credit of the petitioner's bank account (current account no. 0122050012573) maintained with the Punjab National Bank. The said account is under attachment. If

the attachment order is lifted the petitioner shall make payment of the entire tax liability in installments, subject to the outcome of the appeal. In support of her contention a bank statement for the period between 1st August, 2025 to 28th October, 2025 is disclosed. The same be taken on record.

3. Mr. Banerjee, learned advocate appears on behalf of the respondents. He submits that if the petitioner intends to pay the entire amount of tax liability, such payment should be made in one go.

4. Having heard the learned advocates appearing for the respective parties I find that an appeal though belatedly has been filed by the petitioner. The petitioner also appears to have made payment of the pre-deposit. Since, the petitioner voluntarily seeks to make payment of the entire amount of tax liability subject to the outcome of the appeal to avoid the order of attachment, in my view, it would be prudent at this stage to permit the petitioner to make a lump-sum payment at the first instance from the amount lying in the petitioner's bank account. However, to ensure adequate security I direct the respondent no.6 to retain a sum of Rs.10 lakhs in the bank account to the credit of the appeal. Such amount shall be held back until the time hereinafter mentioned. The petitioner shall, however, be permitted to operate the bank account maintained with the Punjab National Bank and the respondent no.6 shall permit the petitioner to operate the bank account upon keeping apart Rs.10 lakhs as directed

above. If the petitioner makes payment of a sum of Rs.10 lakhs within a period of three weeks from date with the respondents and presents a certificate to that effect issued by the respondents with the respondent no.6, the attachment would stand released and in such case the petitioner shall be entitled to utilize the sum of Rs.10 lakhs which is directed to be retained in the petitioner's bank account to the credit of the appeal. The balance amount of tax shall be paid by the petitioner in eight equal monthly installments, commencing from the following month of issuance of the certificate by the appellate authority as regards receipt of a sum of Rs.10 lakhs at the first instance.

5. Having regard to the peculiar facts, the appellate authority is directed to hear out and dispose of the appeal on merits in accordance with law.

6. The amount paid by the petitioner shall lie to the credit of the appeal and shall abide by the result of the appeal.

7. With the above observations and directions, the writ petition stands disposed of.

Urgent photostat certified copy of this order, if applied for be given to the parties upon compliance with the requisite formalities.

(Raja Basu Chowdhury, J.)