IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

Ct.551 **18.11.25**
Item No.37 Sws.M

WPA 21263 of 2025

Tapas Kumar Ghosh
Vs
State of West Bengal and Ors.

Mr. Anirban Banerjee
Mr. Tapan Kumar Saha
Mr. Bikash Haldar
…for the petitioner

Mr. S.K. Dutta
Mr. Tanoy Chakraborty
Ms. Sumita Shaw
Mr. Saptak Sanyal
…for the State

1. The petitioner has approached this Court assailing an assessment order dated June 11, 2025 passed under Section 46 read with Section 66 of the West Bengal Value Added Tax Act, 2003.

2. It is submitted that although the petitioner is exempted from payment of tax inasmuch as the petitioner has been providing scavenging services to a medical institution, yet the petitioner has been illegally assessed to tax. In support of his contention the petitioner relies on a notification dated June 20, 2012 issued by the Government of India, Ministry of Finance (Department of Revenue).

3. Mr. Chakraborty, learned advocate appearing for the respondent submits that the writ petition should not be entertained inasmuch as the petitioner has an

efficacious alternative remedy of appeal before the Appellate Authority under Section 84 of the West Bengal Value Added Tax Act, 2003.

4. Heard the learned advocates appearing for the respective parties and perused the material on record. It is noted that the assessment order impugned has recorded, *inter alia,* that "*Moreover as per the documents produced by Mr. Das he has works contract of Rs.5639209.00/- but in the data base no such records/STDS is available. No document in support of his works contract has been produced. Therefore, this amount of Rs.5639209.00/- is considered as turnover of sale*".

5. On such understanding, the assessing officer has proceeded to assess the petitioner to tax and hold the petitioner liable in the sum indicated in the order dated June 11, 2025, impugned in the writ petition.

6. Mr. Banerjee, learned advocate appearing for the petitioner has not able to demonstrate any ground whether jurisdictional or otherwise that can persuade this Court to entertain a writ petition despite availability of an efficacious alternative remedy in the form of appeal. There is a full appeal available to the petitioner both on facts as well as on law under Section 84 of the said Act of 2003.

7. In such view of the matter, this writ petition is not entertained.

8. **WPA 21263 of 2025** is **dismissed.**

9. However, this order shall not prevent the petitioner from approaching the Appellate Authority under Section 84 of the said Act of 2003 in accordance with law.

10. Urgent photostat certified copy of this order, if applied for, be supplied to the parties on urgent basis after completion of necessary formalities.

(Om Narayan Rai , J.)