

25.09.2025
sayandeep
Sl. No. 08
Ct. No. 05

WPA 22449 of 2025

Rita Biswas
Vs.
State of West Bengal & ors.

Mr. Prantik Garai
Mr. Kumarjit Das
Ms. Mou Saha

.....for the petitioner

Mr. A. Roy, Ld. GP
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal

....for the State

1. The present writ petition has been filed, inter alia, with a prayer to withdraw the attachment of the petitioner's bank account maintained with the PNB erstwhile Oriental Bank of Commerce, Salt Lake Branch At CF-51, Sector-I, Salt lake, Kolkata 700064.
2. Having heard the learned advocates appearing for the respective parties, I find that admittedly two several orders have been passed against the petitioner for the period April, 2018 to March 2019 dated 14th November, 2023 and April, 2019 to March 2021 dated 28th February, 2024 under the provisions of Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the "said Act"). It would also transpire from the record that two several appeals have been from the aforesaid orders under Section 107 of the said Act as would appear from GST APL 01 appearing at page 97 and page- 138 of the writ petition. It

would, however, transpire that the appeals have been filed on 8th September, 2025.

3. In the instant case, the attachment order has, however, been issued on 18th June, 2024 that is prior to filing of the appeal. As such there appears to be no irregularity in issuing such attachment order.
4. However, considering the peculiar facts and noting that the appeal has been filed accompanied by a pre-deposit as it require for maintaining the appeal, I am of the view, having regard to the provisions contained in Section 107(7) of the said Act, the order of attachment cannot be permitted to continue any further and the same is accordingly quashed.
5. Since no other issue survives in the above writ petition, the same is accordingly disposed of. There shall be no order as to costs.

(Raja Basu Chowdhury, J.)