

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

HEARD ON: 14.01.2025
DELIVERED ON: 14.01.2025

CORAM:
THE HON'BLE MR. CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE MR. JUSTICE HIRANMAY BHATTACHARYYA

M.A.T. 1827 of 2024
With
IA No. CAN 1 of 2024

Integrated Fire Protection Private Limited
Versus

Assistant Commissioner, State Tax Bureau of Investigation, South Bengal & Ors.

Appearance:-

Mr. Debanuj Basu Thakur

.....For the Appellant

Mr. Anirban Ray, Ld. G.P.

Md. T. M. Siddiqui

Mr. Tanoy Chakraborty

Mr. Saptak Sanyal

.....For the State

JUDGMENT

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

1. This intra-Court appeal is directed against an order dated 7th April, 2022 refusing to grant an interim order with a direction to the respondents to file affidavit-in-opposition within a time frame with liberty to the appellant to file reply thereto.
2. This appeal is delayed by 864 days and there is no application for condonation of delay.
3. In any event, the question of exercise of discretion by the learned Single Bench cannot be faulted as in the opinion of the learned Single Bench, the facts and circumstances did not warrant grant of an interim order. Apart from that if the interim prayer is granted, it would tantamount to allowing the writ petition at an interim stage, which is impermissible under law.
4. Therefore, the appeal and the connected application (IA No. CAN 1 of 2024) are dismissed.

5. The respondents are directed to file their affidavit-in-opposition in the writ petition within three weeks from date; reply thereto, if any, be filed within two weeks thereafter. After the pleadings are complete, leave is granted to the appellant to mention the matter before the Hon'ble Single Bench for early listing.
6. No costs.
7. 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.

(HIRANMAY BHATTACHARYYA, J.)

Pallab/KS AR(Ct.)