14 01.12.2025

Ct. No. 551

Ab

WPA 26846 of 2025

Shri Mrinal Chakraborty
Vs.
State of West Bengal and others.

Ms. Bulbuli Basu.
... for the petitioner.

Mr. Tanoy Chakraborty,
Ms. Sumita Shaw,
Mr. Saptak Sanyal,
Mr. Soumen Chatterjee.
... for the State.

1. The petitioner alleges arbitrary action on the part of the respondents-SGST Authorities in issuing garnishee notice to the petitioner's bank.
2. It is submitted that although the petitioner has filed an appeal challenging the adjudication order dated July 8, 2024 passed under Section 73 of the WBGST Act, 2017/CGST Act, 2017 (in short 'said Act of 2017') before the appellate authority and has put in the mandatory pre-deposit in terms of Section 107(6) of the said Act of 2017, yet the respondents-WBGST Authorities have issued garnishee notice to the petitioner's bank and the bank has marked lien on an amount of Rs. 39,97,247/- (rupees thirty nine lakhs ninety seven thousand two hundred and forty seven only) in the petitioner's bank account on the basis of the said notice.
3. In order to demonstrate the same, the petitioner

invites the attention of this Court to a notice dated November 20, 2025 (annexed as Annexure- ‘P4’ to the writ petition) issued to the petitioner by Punjab National Bank thereby intimating the petitioner that the Bank has marked lien on an amount of Rs.39,97,247/- upon getting a notice dated October 17, 2025 from the WBGST authorities.

4. Mr. Chakraborty, learned Advocate appearing on behalf of the respondents-WBGST Authorities hands up to Court a copy of instructions forwarded to him by the Assistant Commissioner of Revenue, Barrackpore Charge and submits that the garnishee notice had actually been issued on November 18, 2025, which is the same date on which the petitioner filed the appeal before the appellate authority and, as such, the action of the respondents in issuing garnishee notice cannot be faulted.

5. It is not in dispute that the petitioner has preferred appeal under Section 107 of the said Act of 2017 and that the petitioner has put in the mandatory pre-deposit in terms of Section 107(6) of the said Act of 2017.

6. In such view of the matter, once the petitioner has put in the mandatory pre-deposit, recovery proceedings for the balance amount of disputed tax should be deemed to have been stayed in terms of

Section 107(7) of the Act of 2017.

7. In such view of the matter, the respondent authorities shall immediately lift the attachment and garnishee notice issued to the petitioner shall be of no effect.

8. Needless to mention that the respondents-WBGST Authorities will next be guided by the decision taken by the appellate authority on the petitioner's appeal.

9. It is made clear that this Court has not expressed any opinion on the merits of the petitioner's appeal or the application for condonation of delay both of which will be decided by the appellate authority, in accordance with law.

10. WPA 26846 of 2025 stands disposed of.

11. Urgent Photostat certified copy of this order, if applied for, be given to the parties on priority basis.

(Om Narayan Rai, J.)