

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

HEARD ON: 21.01.2025
DELIVERED ON: 21.01.2025

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

M.A.T. 2300 of 2024
With
IA No. CAN 1 of 2024

Roshan Sharma
Versus
Deputy Commissioner of Revenue, State Tax, Strand Road & Anr.

Appearance:-

Mr. Vinay Kumar Shraff
Ms. Priya Sarah Paul
Mr. Dev Kr. Agarwal
Ms. S. Poddar

.....For the Appellant

Mr. A. Ray, Ld. G.P.
Mr. T. M. Siddique, Sr. Adv.
Mr. T. Chakraborty
Mr. S. Sanyal

.....For the State

JUDGMENT

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

1. We have heard Mr. Vinay Kumar Shraff, learned advocate appearing for the appellant and Mr. T. M. Siddique, learned Senior advocate appearing for the State.
2. The order impugned is an order passed by the learned Single Bench by which interim order was not granted but direction was issued to file affidavits.
3. The appellant had impugned an order of adjudication in the writ petition against which an appeal lies before the appellate authority. However, for certain reasons, the appellant has challenged the adjudication order by filing the writ petition.
4. The learned Single Bench was right in observing that apart from the maintainability of the writ petition if the matter has to be gone into on merits, the disputed questions of fact have to be adjudicated and for which affidavits have to

be exchanged. We find no error in the observations made by the learned Single Bench.

5. Therefore, the appeal and the connected application (IA No. CAN 1 of 2024) are dismissed.
6. The respondents are directed to file their affidavit-in-opposition within two weeks from date. Reply thereto, if any, be filed within a week thereafter.
7. As directed by the learned Single Bench, let the writ petition be listed in the Combined Monthly List of February, 2025.
8. No costs.
9. 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.)