

Item No.03
29.07.2025
Court. No. 36
Cp/Gb

CPAN 8 of 2024
In
WPA 2513 of 2023

Sanjib Singha Roy
Vs.
The Assistant Commissioner of Revenue, WBGST
(CIRCUIT BENCH AT JALPAIGURI)

Mr. Prosenjit Das

.....for the applicant.

Mr. Tanoy Chakraborty
Mr. Saptak Sanyal

.....for the alleged contemnor.

This Court does not find any deliberate violation of its order.

It is submitted on behalf of the alleged contemnor that neither any penal step nor any recovery proceeding is being taken on the basis of the order dated December 30, 2023, under Section 73 of the CGST and WBGST Act, 2017. The said order was passed by Mr. Manash Kr. Singha, Assistant Commissioner of Revenue (WBGST), Bureau of Investigation (North Bengal), Alipurduar Zone.

According to the alleged contemnor, the order had to be passed because the law prescribes a period of limitation and the said period would expire on December 31, 2023. However, it is submitted on behalf of the alleged contemnor that the order of this Court is being complied with and a hearing is being held in the matter.

Under such circumstances, the contempt application is disposed of for the time being and the contempt proceedings are dropped.

If the petitioner is subsequently aggrieved by the order of the authority, the petitioner is always at liberty to take appropriate steps in accordance with law, before the appropriate forum.

(Shampa Sarkar, J.)