

Court No. 2
(1545)

Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Side

03.11.2025
(JPD 23)
(S. Banerjee)

WPA 2177 of 2025

Prodip Bhowal
Vs.
The State of West Bengal & Ors.

Mr. Himangsu Kumar Ray
Mr. Partha S. Karmakar
Mr. Abhilash Mittal
Mr. Subhasis Podder
Mr. Sushant Bagaria
... for the petitioner

Mr. Joyjit Choudhury, Ld. AAG
Ms. Rima Sarkar
... for the State

Affidavit of service filed in court today be kept
with the record.

In view of the alternative, efficacious,
appellate remedy available under the statute, this
court is not inclined to entertain this writ petition as
various factual and legal issues have been raised
therein.

This writ petition stands dismissed as not
entertained with liberty to the petitioner to avail the
alternative appellate remedy before the appropriate
forum.

Learned advocate appearing for the petitioner submits that in the meantime the petitioner has paid 100% of the tax and, therefore, the petitioner may not be required to put in the pre-deposit as a condition precedent for entertaining the appeal by the appellate authority.

Petitioner will be at liberty to draw the attention of the appellate authority with regard to such fact and the appellate authority is left free to pass orders accordingly.

Considering the fact that the petitioner has challenged the orders impugned by preferring a writ petition before this court and claims that 100% of tax has been paid, the appellate authority is directed to consider the appeal on its merit without dismissing the same on the ground of limitation if such appeal is presented within a period of three weeks from the date of receipt of a server copy of this order.

(Hiranmay Bhattacharyya, J.)