

OD-5

ORDER SHEET

WPO No.170 of 2025
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SHREE GANGA LEASING COMPANY LIMITED
VS
THE UNION OF INDIA & ORS.

BEFORE
THE HON'BLE JUSTICE AMRITA SINHA
Date : 11th March, 2025.

Appearance:

Mr. Nilanjan Bhattacharya, Adv.
Mrs. Sonali Ghosh Basu, Adv.
Mr. Peu R. Mullick, Adv.
...for Petitioner.

Mr. Ajay Dasgupta, Adv.
...for Respondents/UoI.

1. The petitioner is the landlord of the subject property which was leased out to the postal authority. Due to non payment of the service tax and goods and service tax by the landlord, the Assistant Commissioner of Central Tax has started proceeding against the petitioner. The petitioner claims that the tax is due to be paid by the postal authority and prays for a direction upon the postal authority to clear the outstanding taxes.
2. Learned advocate representing the respondents is not ready with proper instruction.
3. Learned advocate for the petitioner claims that a comprehensive legal representation was served in the office of the respondent no.3 in October, 2024 but the same is yet to be considered and disposed of.

4. As it appears that the prayer of the petitioner is pending consideration before the authority, accordingly, no useful purpose will be served by keeping the writ petition pending.
5. The instant writ petition is disposed of by directing the respondent no.3 to take steps to consider the representation filed on behalf of the petitioner in accordance with law, after giving reasonable opportunity of hearing to the petitioner and all other necessary parties at the earliest, but positively within a period of six weeks from the date of communication of this order.
6. A reasoned order shall be passed and communicated to the petitioner immediately thereafter.
7. If any amount is found due and payable on account of unpaid tax, the same shall be disbursed in favour of the petitioner without any further delay.
8. The writ petition stands disposed of.
9. Urgent photostat certified copy of this order, if applied for, be supplied to the parties upon compliance of all legal formalities.

(AMRITA SINHA, J.)