

25.02.2026
Piya
ct no. 5
sl. 3 & 4

In The High Court At Calcutta
CIRCUIT BENCH AT JALPAIGURI
APPELLATE SIDE

WPA 1944 of 2022

M/s. Canon Paper Industries Pvt. Ltd.
Vs.
Sales Tax Officer, Commercial Taxes, Siliguri Charge
& Ors.

With

WPA 1950 of 2022
M/s. Canon Paper Industries Pvt. Ltd.
Vs.
Sales Tax Officer, Commercial Taxes, Siliguri Charge
& Ors.

Ms. C. Kumari
.....for the GTA

Mr. Nabankur Paul
..... for the State in WPA 1944 of 2021

Ms. B. Bose
..... for the State in WPA 1950 of 2021

1. The writ petition has been preferred praying for a declaration in terms of the mandate contained in the 1st proviso to sub-section (2) of Section 84 of the West Bengal Value Added Tax Act, 2003 read with Section 9(2) of the Central Sales Tax Act, 1956 stating that the appeal filed by the Petitioner is deemed to have been disposed of in favour of the Petitioner and thereby completely eradicating any dues arising out of the order of assessment dated

June 03, 2009 and its consequential even dated notice of demand in Form 4V.

2. In course of hearing learned counsel for the CGST has placed a copy of the order wherein it appears that appeal case no. #3A-255/09-10 dated 16.09.2009 and appeal case no. #3A-256/09-10 dated 16.09.2009 have been disposed of on 24.03.2011 and the said order has been served upon the petitioner vide a memo dated 05.04.2011.

3. Accordingly, as the appeal has already been disposed of, the prayer of the petitioner to the extent of disposal of the appeal has been addressed by the respondent authorities.

4. The orders passed in appeal now give rise to a fresh cause of action and the petitioner has to now proceed accordingly.

5. The declaration as prayed for by the petitioner in the writ application in respect of the nature of disposal of the appeal as prayed for, is clearly not in accordance with law and the same is prima facie not maintainable. At present as the appeal has been disposed of, the petitioner is at liberty to take steps in accordance with law.

6. Writ application stands disposed of.

7. All connected application, if any, stands disposed of.

- 8.** Interim order, if any, stands vacated.
- 9.** Urgent Photostat certified copy of this order, if applied for, be supplied to the parties, expeditiously after complying with all necessary legal formalities.

(Shampa Dutt (Paul), J.)