

EJ 86/18

ORDER NO.27 dt.19/09/22

*Today is the date fixed for hearing and passing order as regards to the petition dt.08/11/19 of the defendant.*

*Heard both sides. The defendant prayed for permission to deposit the arrears of service tax and commercial tax. On perusal of the case record it appears that order u/s 7 (1) W.B.P.T. ACT act has already been passed on 28/05/18 and in view of the order of the Hon'ble Apex Court reported in (2018) 9 SCC 149 service tax and commercial tax is the part of the rent. And non deposit of service tax and commercial tax in compliance of the order u/s 7 (1) W.B.P.T. ACT cannot be extended for further period. Accordingly the petition is hereby rejected.*

*To 07/12/22 for hearing of the petition u/s 7 (2) W.B.P.T. ACT.*

*D/C by me*

*Judge, 4<sup>th</sup> Bench*

*Judge*