

23.03.2026
Item No.03
Court No.12
CP

MAT No.199 of 2026
with
CAN 1 of 2026
with
CAN 2 of 2026

Alishan Panels Private Limited & Anr.
Vs.
State of West Bengal & Ors.

Mr. Snehashis Sen,
Mr. Debdatta Mukhopadhyay
....for the appellants.

Mr. Bhaskar Prasad Vaisya,
Mr. Gourav Das
.....for the respondent no.1.

Mr. Swapan Banerjee
Mr. Diptendu Narayan Banerjee
.....for the respondent no. 2.

Ms. Sutapa Sanyal
Mr. Debrup Bhattacharya
Mr. Pradeep Kr. Tulsyan
.....for the respondent no. 4.

CAN 1 of 2026 is an application for condonation
of delay in filing the appeal.

Considering the averments in paragraphs 5 and 6
of the said application, we are satisfied that the delay
has been explained properly. Accordingly, the delay is
condoned.

CAN 1 of 2026 is allowed.

Let the appeal be regularized.

The appeal is against an interim order passed by a learned Single Judge on October 29, 2025, in WPA 23668 of 2024.

Her Lordship had passed the interim order in line with an order passed by the Hon'ble Division Bench in FMA 1221 of 2025 with FMA 1222 of 2025. The Division Bench was of the view that the demand of the market fees should be deposited by the appellants therein. In the event such deposit was made, the impugned judgment shall remain stayed until the disposal of the appeals. In default of making such deposit, the certificate proceedings shall continue against the appellants.

Mr. Sen, learned advocate appearing for the appellants, submits that the decision of the Hon'ble Division Bench was wrongly applied in the facts of the case. In the matters before the Division Bench, there were demands for market fees on rice bran and not on veneer and plywood. The facts of the cases in appeal were distinguishable. Thus, the legal proposition would also not be applicable to the case of the appellants. Rather, the case of the appellants would be covered by the decision of the Single Bench of this High Court in Century Plyboards (India) Ltd. & Anr. Vs. The Government of West Bengal & Ors. decided in WP

7975(W) of 2007. Mr. Sen urges before us that, the specific finding of the learned Single Judge was that, plywood and veneer were manufactured products and not covered by the definition of agricultural produce under the West Bengal Agricultural Produce Marketing (Regulation) Act, 1972. The appeal therefrom is pending. He submits that similar orders as prayed for in the writ petition had been passed by other learned Single Judges.

Mr. Banerjee, learned Additional Government Pleader, submits that the appellants in FMA 1221 of 2025 with FMA 1222 of 2025 have complied with the direction for deposit of the fees demanded, of the Division Bench. He next submits that the vires of the Amending Act of 2014 was challenged and the Single Bench has declared the Amending Act to be intra vires. Aggrieved by such decision, FMA 1221 and 1222 of 2025 were filed.

Ms. Sanyal, learned advocate for the Marketing Board, submits that the decision in Century Plyboards (India) Ltd. (supra) was rendered upon considering the definition of agricultural produce as it existed prior to the amendment of 2014. Subsequently, the definition was amended vide West Bengal Agricultural Produce Marketing (Regulation) (Amendment) Act, 2014. The amended definition came into effect from January 21, 2015. The amended definition includes forests produce

and any related and secondary product or by-product or a combination of the two, as specified in the schedule.

Under the notification dated July 24, 2017, issued by the Secretary to the Government of West Bengal, Agriculture Marketing Department, veneer and plywood were items specified under the category; Miscellaneous.

In the writ petition, the grievance of the appellant is the inclusion of veneer and plywood in the notification dated July 24, 2017. It is the appellant's claim that the market fees on plywood and veneer could not be levied upon the appellants, on the basis of 2017 notification. Prayers were made for a writ in the nature of a mandamus restraining and/or forbearing the respondent authorities from levying market fees for trade on plywood and veneer. Accordingly, an interim order was also prayed for.

The learned Single Judge did not pass any interim order. Her Lordship was of the view that the Division Bench order in FMA 1221 of 2025 with FMA 1222 of 2025 should be applicable in the facts of the case. The deposit of market fees as and when claimed, should be made without prejudice to the interest of the appellants. Such deposit would abide by the result of the writ petition. Direction for filing of the affidavits was passed.

In order to obtain an interim order restraining imposition of market fees on veneer and plywood on the basis of the 2017 notification, a strong, prima facie,

case has to be made out. Century Plyboards (India) Ltd. (supra) considered the definition of agricultural produce as hereunder:

“2(a) “agricultural produce” means any produce of agriculture, horticulture, pisciculture, forestry or animal husbandry or any other produce specified in the Schedule of this Act:

Provided that the State Government may, by notification in the Official Gazette, include any item of agricultural produce in the Schedule or exclude any such item from it.”

Whereas in 2014, the definition had undergone a change, and included any produce whether processed or unprocessed of agriculture, horticulture, apiculture, pisciculture, sericulture, livestock and products of livestock, animal husbandry, fleeces (raw wool) and skins of animals, forest produce and any related and secondary product or by-product and combination of two or more than two of such produce as specified in the Schedule.

The amendment of 2014, in our prima facie view, expanded the definition of agricultural produce by incorporating related secondary products and by-products from processed and/or unprocessed material and forest produce, or combination of the two. Century Plyboards (India) Ltd. (supra) was a writ petition of 2007. The definition of agricultural produce has since been widened. Whether veneer or plywood which are made from timber would fall under the category of secondary products or by-products of timber (forest

produce) requires further consideration by the learned writ court. The amended definition is quoted below:-

“2.(a) “agricultural produce” means any produce, whether processed or unprocessed of agriculture, horticulture, apiculture, pisciculture, sericulture, livestock and products of livestock, animal husbandry, fleeces (raw wool) and skins of animals, forest produce and any related and secondary product or by-product and combination of two or more than two of such produce as specified in the Schedule:

Provided that the State Government may, by notification, include in, or exclude from, any item of agricultural produce in the Schedule.”

The levy of market fees on veneer and plywood as per the notification of 2017, cannot be stayed at this stage, especially when the vires of the 2014 amendment by which the definition of agricultural produce has been amended, was upheld. The stay of the order in the appeal was a conditional one, i.e., upon deposit of the demand of fee. We do not express our view any further as the writ petition is pending.

Hence, we are of the view that the learned court has not committed any error. The writ petition is pending hearing and the same shall be decided in accordance with law.

Our observations are only prima facie and the learned Judge will proceed independently.

Accordingly, the appeal is disposed of. The connected application being CAN 2 of 2026 is also disposed of.

Parties are directed to act on the basis of the server copy of this order.

(Shampa Sarkar, J.)

(Ajay Kumar Gupta, J.)