WPA 5803 OF 2023

30.03.2023
Sl no. 25
Ct no. 2
P.M.

M/s. Wishery Online Private Limited
- Vs -
Union of India & Ors.

Mr. Sujit Ghosh,
Ms. Mannat Waraich,
Ms. Anshika Agarwal,
Ms. Puja Sah,
Mr. Sourish Ray,
Ms. Disha Gurshaney
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. D. Ghosh,
Mr. S. Mukherjee,
... for the State.
Mr. Siddhartha Lahiri
... for Union of India

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned action of recovery of the disputed tax amount in question in violation of Section 78 of the WBGST Act, 2017 by debiting the amount of tax from Electronic Credit Ledger and the Cash Ledger on the very next day of passing the impugned order of the appellate authority before the expiry of ninety days from the date of such order as per Section 78.

Mr. Ghosh, learned advocate appearing for the respondent WBGST authority submits that there is no complete bar under Section 78 of the aforesaid

Act in recovering the amount before expiry of ninety days in view of proviso to Section 78. He prays for time to produce the record to establish the reasons for taking such coercive action and to show whether criteria under proviso to the aforesaid Section has been fulfilled or not.

Learned advocate appearing for the petitioner submits that for redressal of the aforesaid grievances the petitioner it has already made a representation to the respondents on 21st February, 2023 and even the same has not been considered till date.

List this matter on 04.04.2023 at the Top to enable Mr. Ghosh to produce the relevant record and appropriate instruction.

(Md. Nizamuddin, J.)