

N.22Sl

151/CL
18.02.26
Sl-14
Ct.551
(S.R.)

WPA 6693 of 2025

Samrat Chatterjee
v.
The Union of India & Ors.

Mr. Himangshu Kumar Ray
Mr. Subhasis Podder
Ms. Shiwani Shaw
Mr. Gaurav Chakraborty ... for the petitioner.

Mr. Kaushik Dey
Mr. Tapan Bhanja
... for the respondent nos.1, 2 and 4.

Mr. Kaushik Dey
Mr. Anurag Roy ... for the respondent no.3.

Mr. Prabir Kumar Bhowmick
Mr. Sujit Bhunia ... for the UOI.

1. Mr. Dey, learned advocate appearing for the respondents files report in the form of an affidavit in terms of the directions passed by this Court on February 4, 2026.
2. As regards the purpose for which payment of Rs.1,80,890/- has been made by the petitioner, the report reveals as follows: -

“Regarding the point, for which purpose or reason such deposition was made, it is to submit further that nothing in this regard was mentioned in any statutory document(s) by the petitioner above named. This amount was not pertinent to any outstanding declared liability on part of the said petitioner as per their Service Tax returns.”

3. Since such payment, as aforesaid, has been made

by the petitioner cannot be related to any demand raised by the department or to any liability on the part of the petitioner, there should be no impediment on the part of the department to treat the said amount paid by the petitioner as statutory pre-deposit for the purpose of preferring appeal.

4. Mr. Dey, learned advocate appearing for the respondent CGST authorities seeks time to take instructions on this regard.
5. List this matter on February 24, 2026.

(Om Narayan Rai, J.)