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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 9519 of 2024

Naren Mallik
Versus
The State of West Bengal & Ors.

Mr. Promit Majumder
Ms. Uzma Ali
... For the petitioner.

Mr. A. Ray, Ld. GP,
Mr. T. M. Siddiqui
Mr. T. Chakraborty
Mr. S. Sanyal
... For the State.

1. Mr. Majumder, learned advocate, by placing before this Court Goods and Services Tax payment receipt dated 19th April, 2024 and the copy of the electronic liability ledger of the petitioner submits that there has been delay of 2 days in complying with the conditional interim order dated 10th April, 2024. He prays that the delay may be condoned.
2. He further submits that taking advantage of the aforesaid delay, the respondents have already realized a sum of Rs.4,33,583/- from the petitioner. He prays that necessary direction may be passed for crediting the said amount to the petitioner's electronic credit ledger.
3. Mr. Siddiqui, learned advocate appearing on behalf of

the respondents acknowledges the fact that a sum of Rs.4,33,583/- has been recovered from the petitioner's credit ledger.

4. Heard the learned advocates appearing for the respective parties. Since, it appears that the petitioner has substantially complied with the direction dated 10th April, 2024, by making payment of 20% of the balance disputed tax, I am of the view that the delay in making deposit should be condoned.
5. In view thereof, there shall be an interim order restraining the respondents from taking any further coercive action for recovery in the matter till the end of December, 2024 or until further order whichever is earlier.
6. The respondents are further directed to credit the aforesaid sum of Rs.4,33,583/- to the petitioner's credit ledger within two weeks from the date of communication of this order.
7. Payment receipt dated 19th April, 2024 and the electronic liability ledger are taken on record.

(Raja Basu Chowdhury, J.)