

20.08.2025  
Court No.13  
Item Nos.7 & 8  
pk

**FMA 1221 of 2025**  
**With**  
**I.A. No. CAN 1 of 2025**  
**Sethia Oil Industries Limited & Anr.**  
**Vs.**  
**State of West Bengal and Ors.**

**With**  
**FMA 1222 of 2025**  
**With**  
**I.A. No. CAN 1 of 2025**  
**Sethia Oil Industries Limited & Anr.**  
**Vs.**  
**State of West Bengal and Ors.**

Mr. Sakya Sen, Sr. Adv.  
Mr. Srijib Chakraborty,  
Mr. Jai Kumar Surana,  
Mr. Abhimanyu Roy,  
Mr. Debansu Dinda

... For the Appellants.

Mr. Amal Kumar Sen, ld. AAG,  
Mr. Lal Mohan Basu,  
Ms. Munmun Tewari,  
Mr. Sanatan Panja

... For the State.

Mr. Swapan Banerjee,  
Mr. Diptendu Narayan Banerjee

... For the respondent no. 3.

1. The two appeals are directed against a judgement and order dated 6<sup>th</sup> May, 2025 by which the two writ petitions being WP 17846(w) of 2012 and WP 11513(W) of 2019 were dismissed by the Single Bench.

2. The challenge in the writ petitions is twofold. Firstly, the constitutional vires of the amendments of the year 2014 and 2017 to the West Bengal Agricultural Produced Marketing (Regulation) Act, 1972. The second limb of challenge was an assessment order which

combined according to the appellants three assessment years i.e. 2013-2014, 2014-2015 and 2015-2016.

3. The principal argument advanced by Mr. Sen, learned senior advocate for the appellants is that sales affected outside the Bardhaman Marketing Area could not have been taken into consideration for assessment of market fees on the produce of the writ petitioners/appellants. The said argument is closely intertwined to the challenge of the legality of the amendments of 2014-2017 which according to Mr. Sen, have defeated the provisions of the parent Act of 1972. There are several other legal grounds urged in aid of the challenge to the legality of the amendment.

4. Sometime in the year 2016 a Single Bench of this Court had set aside the said original assessment order and remanded the matter back to the consideration afresh by the respondent authorities. It is the order passed thereafter that was subject matter of challenge before the Single Bench in the two writ petitions. When the writ petitions came for admission, the Single Bench allowed the appellants to pay the alleged outstanding assessed market fees of about 1.74 crores in two installments which was not done.

5. After the hearing was concluded and before judgment was pronounced when the certificate proceedings were initiated against the appellants, on an application the Single Bench stayed the same given that

the judgment would be pronounced at any time. The judgement impugned was later pronounced and the writ petitions were dismissed. Several arguments have been advanced by Mr. Sakya Sen, learned senior advocate for the appellants against the impugned judgement. What, however, remains undisputed is, the fresh order of assessment after the initial order was set aside by an earlier Single Bench, has confirmed by the impugned judgement.

6. Having heard the learned advocate for the appellants and Mr. Amal Kumar Sen, AAG, this Court is of the view that the appellants must deposit the assessed outstanding market fees of Rs.1.74 crores and odd with the respondent authorities within a period of ten days from date. In the event such deposit is made, the impugned judgement shall remain stayed until disposal of the appeals. In default of making deposit as above, the certificate proceedings shall continue against the appellants.

7. It is made clear that the payment of Rs.1.74 crores and odd towards assessed market fees shall abide by the result of the instant appeals.

8. Let paper books be prepared of all pleadings before the Single Bench and this Court duly paginated and indexed within a period of six weeks from date.

9. Liberty to mention for hearing.

10. All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

***(Rajasekhar Mantha, J.)***

***(Ajay Kumar Gupta, J.)***