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Ct.5.

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 23008 of 2025

Punit Kumar Khetawat & Anr.

Versus

The State of West Bengal, Ministry of
Finance through the Commissioner of
Commercial Taxes & Ors.

Mr. Aurin Chakraborty

Mr. Sumit Biswas

... For the petitioners

Mr. A. Roy, GP

Mr. Tanoy Chakraborty

Mr. Saptak Sanyal

... For the State.

1. This matter was mentioned by Mr. Chakraborty, learned advocate representing the petitioners citing extreme urgency. Accordingly, the matter has been listed and is taken up upon notice to the respondents.

2. Mr. Aurin Chakraborty would submit that although the matter was taken up for consideration on 25th September, 2025, however, the matter was adjourned till after annual vacation. Today in the morning, the petitioners have been served with a communication issued by the petitioners' banker that the petitioners' bank account maintained with the Karur Vyasa Bank, Ballygunge has been attached by the respondents for non-payment of the demand issued in furtherance to the order dated 28th August, 2024 issued under Section 73 of the WBGST/CGST Act, 2017. In support thereof a

communication issued by the petitioners' banker has been disclosed which is taken on record.

3. Having heard the learned advocates appearing for the respective parties and noting that the petitioners have a remedy in the form of an appeal, I am of the view, in the event, the petitioners approach the appellate authority, the appeal filed by the petitioners shall be accepted, provided the same is filed within a period of four weeks from date.

4. Upon filing of the appeal, the attachment of the petitioners' bank account shall be restricted to 10 per cent of the determination made by the proper officer dated 28th August, 2024 under Section 73 of the WBGST/CGST Act, 2017, for the tax period April 2019 to March, 2020. Necessary communication in this regard for releasing the bank account from attachment shall be made by the proper officer within three working days from the date of filing the appeal or of being communicated of the same, provided the attachment is pursuant to and for enforcement of the above order.

5. Once the appeal is filed, and the pre-deposit is made either by way of remittance from the petitioners' banker or on payment of the same with the respondents, the attachment shall automatically stand quashed without any further reference to this Court.

4. List this matter on 27th October, 2025 under the heading "To Be Mentioned" to ascertain compliance.

(Raja Basu Chowdhury, J.)