20.11.2023
Sl no. 41

Ct no. 2
P.M.

WPA 24656 OF 2023

Satish Kumar Agarwal, proprietor of the business namely M/s. S. S. Commercial Corporation
- **Vs** -
Assistant Commissioner of Revenue, State Tax, Princep Ghat Charge & Ors.

Mr. Rajarshi Chatterjee
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. T. Chakraborty
Mr. S. Sanyal
... for the State

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority under the relevant provisions of the WBGST Act, confirming the order in original and dismissing the appeal of the petitioner. Though the aforesaid impugned order of the appellate authority is further appellable before the Tribunal, but the said forum is not available at present and considering such circumstances, this writ petition is being entertained and let it be heard on exchange of affidavits by the parties.

Let the respondents file affidavit in opposition within four weeks; reply thereto, if any, to be filed by the petitioner within two weeks thereafter.

List the matter for final hearing in the monthly list of February, 2024.

If petitioner pays further 20% of the balance disputed tax within two weeks from date and files proof of the same before the authority concerned, no coercive action for recovery of the demand in question shall be taken against the petitioner till 29th February, 2024 or until further order whichever is earlier.

(Md. Nizamuddin, J.)