

06.03.2024
SL.22-30, Ct.3
SB

In the High Court at Calcutta
Circuit Bench at Jalpaiguri
Appellate Side

W.P.A. 1944 of 2022

M/s. Canon Paper Industries Private Limited
-Vs.-
Sales Tax Officer, Commercial Taxes And Ors.

With

W.P.A. 1951 of 2022

M/s. Canon Paper Industries Private Limited
-Vs.-
Sales Tax Officer, Commercial Taxes And Ors.

With

W.P.A. 1952 of 2022

M/s. Canon Paper Industries Private Limited
-Vs.-
Sales Tax Officer, Commercial Taxes And Ors.

With

W.P.A. 1945 of 2022

M/s. Canon Paper Industries Private Limited
-Vs.-
Sales Tax Officer, Commercial Taxes And Ors.

With

W.P.A. 1946 of 2022

M/s. Canon Paper Industries Private Limited
-Vs.-
Sales Tax Officer, Commercial Taxes And Ors.

With

W.P.A. 1947 of 2022

M/s. Canon Paper Industries Private Limited
-Vs.-
Sales Tax Officer, Commercial Taxes,
Siliguri Charge And Ors.

With

W.P.A. 1948 of 2022

M/s. Canon Paper Industries Private Limited
-Vs.-
Sales Tax Officer, Commercial Taxes And Ors.

With

W.P.A. 1949 of 2022

M/s. Canon Paper Industries Private Limited
-Vs.-
Sales Tax Officer, Commercial Taxes,
Siliguri Charge And Ors.

With

W.P.A. 1950 of 2022

M/s. Canon Paper Industries Private Limited
-Vs.-
Sales Tax Officer, Commercial Taxes And Ors.

Mr. Boudhayan Bhattacharyya
Mr. Sougata Banerjee
Ms. Stuti Bansal
.....for the petitioner

Mr. Pretom Das
Mr. Nabankur Paul
.....for the State in Item No.22

Mr. Subir Kumar Saha
Mr. Momenur Rahman
.....for the State in
Item No.23, 26 & 28

Mr. Hirak Barman
Ms. Bedashruti Bose
.....for the State in Item No.24

Mr. Pretom Das
Mr. Sunit Kumar
.....for the State in Item No.25

Mr. Subir Kumar Saha
Mr. Dilip Kumar Agarwal
.....for the State in Item No.26

Mr. Pretom Das
Ms. Rima Sarkar
.....for the State in Item No.29

The common facts emerging from these petitions are that the adjudicating authority passed the assessment orders. However, at the relevant time, the renewal of the eligibility certificate of the petitioner was under process. Hence, the assessment orders were passed without considering the said eligibility certificate. Later, the authorities renewed the

eligibility certificate of the petitioner retrospectively. However, the assessment orders still reflect the demand and hence the recovery proceedings were initiated against the petitioner and warrant of attachment were issued for the attachment of petitioner's bank account.

It is the contention of the learned counsel for the petitioners that they will be satisfied at this stage if the matters are remanded back to the adjudicating authority for reconsideration in view of the retrospective renewal of the eligibility certificate.

Learned counsel for the respondent states that he shall seek instruction to this effect since the present set of petitions can be remanded back in view of the subsequent developments.

Let this matter be listed on 13.03.2024 for seeking adequate instructions.

(Gaurang Kanth, J.)