

ITEM NO.32

COURT NO.14

SECTION III

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGSPetition(s) for Special Leave to Appeal (Civil)  
No(s).18840/2007(From the judgement and order dated 17/08/2006 in WPTT No.  
832/2002 of The HIGH COURT OF CALCUTTA)

UNION OF INDIA

Petitioner(s)

VERSUS

STATE OF WEST BENGAL &amp; ORS.

Respondent(s)

(With appln(s) for c/delay in filing SLP,c/delay in refiling  
SLP and prayer for interim relief and office report ) )Date: 01/09/2010 This Petition was called on for hearing  
today.

CORAM :

HON'BLE DR. JUSTICE MUKUNDKAM SHARMA  
HON'BLE MR. JUSTICE ANIL R. DAVEFor Petitioner(s) Mr.Harish Chandra,Sr.Adv.  
Mr.D.K. Thakur,Adv.  
Mr.Vikas Bansal,Adv.  
Mr.A.K. Sharma,Adv.  
Mr. D.S. Mahra,Adv.For Respondent(s) Mr. Avijit Bhattacharjee,Adv.  
Ms.Ananya Kar,Adv.  
Ms.Sarbani Kar,Adv.

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UPON hearing counsel the Court made the following  
O R D E R

Delay condoned.

What is challenged in the present Special Leave Petition is a consequential order to the assessment passed by the competent authority. The statute provides for remedy of filing appeals against such an order of assessment which is not filed till date.

Since the petitioner has statutory efficacious remedy, we are not inclined to entertain this Special Leave Petition.

We however give liberty to the petitioner to file an appeal against the order of assessment passed in their case with an application seeking condonation of delay. The same

could be filed as expeditiously as possible preferably within a period of three weeks. If such an appeal is filed alongwith application for condonation of delay, the Appellate Authority shall consider the same in accordance with law.

The Special Leave Petition is disposed of.

A copy of this order be given dasti to the counsel appearing for the parties.

(KUSUM SYAL)  
Sr.P.A.

(RENU DIWAN)  
COURT MASTER