

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petitions for Special Leave to Appeal (C) Nos.18792-18794/2023

(Arising out of impugned final judgment and order dated 01-12-2022 in MAT No. 1777/2022 01-12-2022 in CAN No. 1/2022 01-12-2022 in CAN No. 2/2022 passed by the High Court at Calcutta)

SENIOR JOINT COMMISSIONER COMMERCIAL TAXES BUDGE CHARGE & ANR.

Petitioner(s)

VERSUS

RUMKI BISWAS

Respondent(s)

(IA No.162255/2023-CONDONATION OF DELAY IN FILING)

Date : 25-08-2023 These petitions were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) Ms. Madhumita Bhattacharjee, AOR
Ms. Urmila Kar Purkayastha, Adv.
Ms. Srija Choudhury, Adv.
Mr. Sandeep, Adv.
Mr. Anant, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following

O R D E R

Delay condoned.

The High Court has remanded the matters to the appellate authority, in order to consider afresh as to whether there was any willful intention on the part of the petitioners to evade payment of duty. Since, the matters have been remanded, it is needless to observe that all contentions on both side are left open to be agitated before the appellate authority.

We are not inclined to interfere in the matters.

The special leave petitions are, accordingly, dismissed.

Pending application(s), if any, shall also stand disposed of.

(KRITIKA TIWARI)
SENIOR PERSONAL ASSISTANT

(MALEKAR NAGARAJ)
COURT MASTER (NSH)