

01.10.2026
Item No.7
Court No.654
(Bench
ID:266460)
CHC
(disposed of)

In The High Court at Calcutta
Constitutional Writ Jurisdiction
Appellate Side

WPA 6806 of 2026

Krishna Kawatch Developers
Vs.
Deputy Commissioner of Revenue, Lyons Range and ND
Sarani Charge & Ors.

Mr. Avra Mazumder, Advocate
Ms. Alisha Das, Advocate
Ms. Rupomita Ghosh, Advocate
Ms. Saakshi Shaw, Advocate
...for the petitioner

Mr. Bijitesh Mukherjee, Advocate
Ms. Manasi Mukherjee, Advocate
...for the State respondents

1. The petitioner is aggrieved by the action of the respondents authorities in recovering the tax payable by the petitioner. The petitioner has impugned an order in appeal dated December 11, 2025 passed by the respondent no.3 confirming the demand of Rs.11,04,634/-.
2. It is the contention of the petitioner that the order dated December 11, 2025 is an appealable order and an appeal can be filed against the order within a period of three months from the date.
3. The respondents did not wait for the period of preferring the appeal and instead recovered the amount from the petitioner.

4. Respondents are represented and submits that such recovery had been made by mistake and the same shall be returned back to the petitioner within four weeks from date of this order.
5. I direct the respondents to return the amount so recovered within four weeks or earlier.
6. The amount so recovered by the respondents from the petitioner shall carry interest of 6% when the same is refunded to the petitioner.
7. **WPA 6806 of 2026 is disposed of.**
8. The petitioner shall be at liberty to prefer an appeal against the order dated December 11, 2025, within a period of four weeks from date.
9. In the event, such appeal is filed, the Tribunal shall decide the matter on merits without going into the aspect of limitation.

(Aryak Dutt, J.)