

**WPA 28930 Of 2023**

**09.01.2024**

Sl no. 14

Ct no. 2

P.M.

**M/s. Neel Kamal & Anr.**

**- Vs -**

**The Assistant Commissioner,  
State Tax, Barasat Charge & Ors.**

Mr. Sanjib Bandyopadhyay

... for the petitioners

Mr. Bhaskar Prosad Banerjee,

Ms. Manasi Mukherjee

... for the respondent CGST & CX

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 petitioners have made a prayer for granting installment in making payment of tax and interest in question.

Considering the case made out in the writ petition relating to its financial hardship and for the delay on the part of the respondent State GST authority in detecting such mistake of revenue due against the petitioner and in the interest of justice this writ petition being WPA 28930 of 2023 is disposed of by granting installment of making payment of the tax dues and interest in question by

way of ten equal installments and each of the installment must be paid within tenth day of every month of the English Calendar which will be started from February, 2024 and in case of default in any of the installments within the time granted for making payment, this order of installments will lose its force and the respondent authority will be free to proceed against the petitioners in accordance with law.

**(Md. Nizamuddin, J.)**