

28.04.2023
Item No.6
gd/ssd

MAT/671/2023
IA NO: CAN/1/2023
M/S. EASTERN TRADERS AND OTHERS
VS
ASSISTANT COMMISSIONER STATE TAX AND ORS.

Mr. Pranit Bag,
Mr. Ghanshyam Jha,
Mr. Rowsan Kr. Jha
..for the Appellants.

Md. T.M. Siddiqui,
Mr. D. Ghosh,
Mr. N. Chatterjee
..for the State.

1. This intra court appeal by the writ petitioners is directed against the order refusing to grant interim order.
2. The learned Single Bench was perfectly right in refusing to grant an interim order since the effect of granting the interim order would be virtually allowing the writ petition at the interlocutory stage which is impermissible under law.
3. However, since the learned advocate for the appellants submits that the appellants are suffering on account of attachment of the bank account, we are of the view that the hearing of the writ petition can be advanced.
4. Accordingly, while disposing of the appeal, we direct the respondents to file their affidavit-in-opposition to the writ petition on or before 4th May,

2023 and the writ petition may be listed before the appropriate learned Single Bench on 10th May, 2023 with the request to the learned Single Bench to consider the same on merits.

**(T. S. SIVAGNANAM)
ACTING CHIEF JUSTICE**

(HIRANMAY BHATTACHARYYA, J.)