01.10.2020
ss

W.P.A. 13265 of 2017
C.A.N. 1 of 2020
C.A.N. 2 of 2020
(Through Video Conference)

Birla Corporation Limited
Vs.
Sr. Joint Commissioner, Corporate Division, Large Tax Payer Unit & ors.

Mr. Avra Mazumdar
Ms. Sudeshna Mazumdar
Mr. Suryaneel Das
... For the petitioner

Mr. Abhrotosh Majumdar, Ld. AAG
Mr. Debasish Ghosh
Mr. Preetu Bhutoria
... For the State

Let affidavit of service is on record. All parties have appeared before me.

Re : <u>C.A.N. 2 of 2020</u>

The application being CAN 2 of 2020 relating to urgency of this writ petition is heard, and accordingly, disposed of.

Re : <u>W.P.A. 13265 of 2017</u>

The applicant filed a writ petition being W.P.A.13265 of 2017 being aggrieved by an order dated July 27, 2016 passed by the Fast Track Revisional Authority, Bench-III before this Court. On March 3, 2020, the Government of West Bengal, Directorate of

Commercial Taxes issued Trade Circular No.02/2019 inviting applications from the registered dealers for the settlement of arrear tax, penalty, late fee or interest etc. arising out of proceedings under the Central Sales Tax Act, 1956. Pursuant to the above circular the petitioner also applied for settlement of the dispute on June 25, 2020. According to the petitioner, the requirement of enforcing the said circular was that a leave should be granted by this Court on the basis of which the dispute may be settled in such cases where writ petitions challenging the recovery proceedings are pending.

The applicant, being the writ petitioner, has filed this application for leave so that dispute settlement may be conducted and reached to its logical conclusion on the basis of this trade circular. He prays that the writ petition may also be disposed of accordingly.

Mr. Majumdar, the learned Additional Advocate General submits that as the matter has already been provisionally been settled and Form-II has already been issued, this writ petition along with the connected application may be disposed of granting liberty to the parties to settle the disputes fully and finally in terms of the provisional settlement.

Upon hearing the parties and on perusing the records, the writ petition being WPA 13265 of 2017 and the application being CAN no. 1 of 2020 are disposed of with liberty to the parties to finally settle the dispute in terms of the trade circular no. 2 of 2019.

(Shekhar B. Saraf, J.)