S/L 100
02.08.2021
Court. No. 2
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WPA 1276 of 2020
J.S. Pigments Private Limited
Vs.
Assistant Commissioner of Commercial Taxes,
Manicktala Charge & Ors.
(Through Video Conference)

Mr. Anil Dugar
Mr. Rajarshi Chatterjee
.... *For the petitioner*

Mr. A. Ray, Ld. G.P.
Md. T.M. Siddiqui
Mr. D. Ghosh
.... For the State

Both the Parties are present.

In this matter petitioner has challenged the impugned action of the respondents blocking credit ledger of the petitioner by orders dated 14th January, 2020 and 16th January, 2020. Learned advocate appearing for the petitioner submits that in view of Rule 86A(3) of the West Bengal GST Rules, 2017, the impugned orders of blockage of credit ledger in question has lost its force since the maximum period of validity of such order of blockage is one year from the date of imposing of such restriction.

Mr. Siddiqui, learned advocate appearing for the State respondents could not deny and dispute the submission of the petitioner so far as the expiry of the period of validity of the aforesaid order of blockage of credit ledger in question is concerned.

Considering the submission of the parties, this writ petition is disposed of by holding that the aforesaid impugned orders dated 14th January, 2020 and 16th January, 2020 as appears at pages 15 and 17 of the writ petition has ceased to have any effect and has no force in the eye of law. It is clarified that this order is only confining to the aforesaid impugned orders and will have no impact on any other relevant proceedings.

With this observation, WPA 1276 of 2020 is disposed of.

(Md. Nizamuddin, J.)