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WPA 19045 of 2021

M/s. S.S. Commercial Corporation

Vs

Deputy Commissioner of State Tax, Princep
Street Charge, Dharmatola Circle & Ors.

Mr. Biswajit Mukherjee,
Mr. Sandip Choraria,
Mr. Rajarshi Chatterjee,
Mr. Debanuj Basu Thakur,
Mr. Gobinda Dey

... For the Petitioner.

Mr. A. Roy, Ld. GP
Mr. S. Mukherjee,
Mr. D. Ghosh

... For the State.

Heard learned Advocates appearing for the parties.

In this writ petition, the petitioner has made a very innocuous prayer for direction upon the Deputy Commissioner of State Tax/Respondent No.1 to consider and dispose of its representation dated 18th October, 2021 being Annexure P-3 to the writ petition, against the impugned order of blocking of Inputs Tax Credit (ITC) under Rule 86A of WBGST Rules, 2017 and CGST Rules, 2017. The grievance of the petitioner in detail would appear from the said representation.

Considering the submission of the parties, this writ petition, being WPA 19045 of 2021 is disposed of by directing the Deputy Commissioner of State Tax/Respondent No.1 to consider and dispose of the aforesaid representation of the petitioner dated 18th October, 2021 in accordance with law and by passing

a reasoned and speaking order after giving an opportunity of hearing to the petitioner or its authorised representative within four weeks from the date of communication of this order and to communicate his order to the petitioner within one week thereafter.

(Md. Nizamuddin, J.)