

22-12-2021
Item No.23
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.20370 of 2021
M/s. Aanchal Collection Ltd.

-vs-

**Assistant Commissioner of State Tax, Beliaghata Charge,
Kolkata South Circle, West Bengal Commissionerate &
Ors.**

Mr. Sandip Choraria
Mr. Himangshu Kumar Ray ...for the petitioner

Mr. A. Ray
Md. T.M. Siddiqui
Mr. D. Ghosh ...for the State

Mr. Subit Majumdar ...for the Union of India

Heard learned advocates appearing for the parties.

In this writ petition, the petitioner has made a very innocuous prayer for direction upon the Assistant Commissioner of State Tax to consider and dispose of its representation dated November 22, 2021 (Annexure P4, p.59) against the impugned order of blocking of Inputs Tax Credit (ITC) under rule 86A of the 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, WPA No.20370 of 2021 is disposed of by directing the first respondent – Assistant Commissioner of State Tax to consider and dispose of the petitioner's aforesaid representation dated November 22, 2021 in accordance with law by passing a reasoned and speaking order, after giving an opportunity of hearing to it or its authorised representative, within four weeks from the date of

communication of this order. The order once given shall be communicated to the petitioner within one week thereafter.

[Md. Nizamuddin, J]