

22-12-2021
Item No.24
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.20374 of 2021
M/s. Aanchal Cement Ltd.

-vs-

**Deputy Commissioner of State Tax, Fairly Place Charge,
Chowringhee Circle, West Bengal Commissionerate & Ors.**

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

Mr. A. Ray
Md. T.M. Siddiqui
Mr. N. Chatterjee ...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 Deputy Commissioner of State Tax to consider and dispose of its representations dated September 30, 2021 and November 22, 2021 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 representations.

Considering the submission of the parties, WPA No.20374 of 2021 is disposed of by directing the first respondent – Deputy Commissioner of State Tax to consider and dispose of the petitioner's aforesaid representations dated September 30, 2021 and 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]