02 to 52 RP AN

09.02.2022.

MAT 783 of 2017
A S L Enterprises Ltd.
Vs.
The Senior Joint Commissioner, Sales Tax, Central Audit Unit & Ors.
With

MAT 784 of 2017
A S L Enterprises Ltd.
Vs.
The Senior Joint Commissioner, Sales Tax, Central Audit Unit & Ors.
With

MAT 786 of 2017
Mascom Petrochem Private Limited
Vs.
The Joint Commissioner, Commercial Taxes, Burrabazar Circle & Ors.

With
M.A.T. 792 of 2017
I.A. CAN 1 of 2017 (Old No. C.A.N. 5148 of 2017)
I.A. CAN 2 of 2017 (Old No. C.A.N. 5151 of 2017)
M/s. Vatech Wabag Ltd.
Vs.
Deputy Commissioner Commercial Taxes, Midnapore Charge & Ors.

With

M.A.T. 982 of 2017
I.A. CAN 1 of 2017 (Old No. C.A.N. 5956 of 2017)
I.A. CAN 2 of 2017 (Old No. C.A.N. 5961 of 2017)
ARCL Organics Ltd.
Vs.
Sales Tax Officer, Park Street Charge & Ors.

With

M.A.T. 985 of 2017
I.A. CAN 1 of 2017 (Old No. C.A.N. 5958 of 2017)
I.A. CAN 2 of 2017 (Old No. C.A.N. 5963 of 2017)
Mukul Agarwal
Vs.
Joint Commissioner, Sales Tax, Beadon Street Charge & Ors.

With

M.A.T. 986 of 2017
I.A. CAN 1 of 2017 (Old No. C.A.N. 5959 of 2017)
I.A. CAN 2 of 2017 (Old No. C.A.N. 5964 of 2017)
Udit Commercial Pvt. Ltd.
Vs.
Joint Commissioner, Sales Tax, Corporate Division & Ors.

With

M.A.T. 1146 of 2017
I.A. CAN 1 of 2017 (Old No. C.A.N. 6640 of 2017)
I.A. CAN 2 of 2017 (Old No. C.A.N. 6646 of 2017)
Kalpatru Power Transmission Ltd.
Vs.
Sales Tax Officer, Siliguri Charge & Ors.

With

M.A.T. 1303 of 2017
I.A. CAN 1 of 2017 (Old No. C.A.N. 7484 of 2017)
I.A. CAN 2 of 2017 (Old No. C.A.N. 7486 of 2017)
I.A. CAN 3 of 2019 (Old No. C.A.N. 8836 of 2019)

Tapan Mazumder
Vs.
Sales Tax Officer, Siliguri Charge & Ors.

With

MAT 1370 of 2017
Shakti Industries & anr.
Vs.
The Joint Commissioner, Commercial Taxes, Chowringhee Circle & Ors.

With

M.A.T. 1619 of 2017
I.A. CAN 1 of 2017 (Old No. C.A.N. 9655 of 2017)
Stylish Precaset Pvt. Ltd.
Vs.
Senior Joint Commissioner of Sale Taxes, Burrabazar Circle & Ors.

With

M.A.T. 1664 of 2017
I.A. CAN 1 of 2018 (Old No. C.A.N. 720 of 2018)
Rajgaria Timber Pvt. Ltd.
Vs.
Joint Commissioner, Commercial Taxes, Jorabagan Charge & Ors.

With

M.A.T. 1751 of 2017
I.A. CAN 1 of 2017 (Old No. C.A.N. 9909 of 2017)
I.A. CAN 2 of 2017 (Old No. C.A.N. 9913 of 2017)
Alliance Mills (Lessees) Ltd.
Vs.
Sales Tax Officer Central Audit Unit-I & Ors.

With

M.A.T. 1752 of 2017

I.A. CAN 1 of 2017 (Old No. C.A.N. 9912 of 2017)
I.A. CAN 2 of 2017 (Old No. C.A.N. 9914 of 2017)
Alliance Mills (Lesses) Ltd.
Vs.
Sales Tax Officer Central Audit Unit-I & Ors.

With

MAT 1782 of 2017
With
I.A. No. CAN 1 of 2017 (old CAN 10240 of 2017)
Dadheech Infrastructure Pvt. Ltd.
Vs.
Joint Commissioner, Commercial Taxes, Chowringhee Circle & Ors.

With

M.A.T. 1786 of 2017
Tapan Mazumder.
Vs.
Sales Tax Officer, Siliguri Charge & Ors.

With

M.A.T. 1787 of 2017
I.A. No. CAN 1 of 2019 (Old CAN 6389 of 2019)
I.A. No. CAN 2 of 2019 (Old CAN 6390 of 2019)
Shakambaree Traders Pvt. Ltd.
Vs.
Sales Tax Officer, Burtola Charge & Ors.

With
M.A.T. 1801 of 2017
I.A. CAN 1 of 2017 (Old No. C.A.N. 10106 of 2017)
I.A. CAN 2 of 2017 (Old No. C.A.N. 10107 of 2017)
M/s. EMC Ltd.
Vs.
Sr. Joint Commissioner of Sales Tax & Ors.

With

M.A.T. 1896 of 2017
I.A. CAN 1 of 2017 (Old No. CAN 12153 of 2017)
GEO Piling Solutions & Anr.
Vs.
The Dy. Commissioner, Sales Tax, Bhabanipur Charge & Ors.

With

M.A.T. 1897 of 2017
Ananya Wood Pvt. Ltd.
Vs.
The Sales Tax Officer, Jorabagan Charge & ors.

With

M.A.T. 1898 of 2017
Ananya Wood Pvt. Ltd.
Vs.
The Sales Tax Officer, Jorabagan Charge & ors.

With

M.A.T. 1899 of 2017
Essar Projects (India) Limited.
Vs.
Deputy Commissioner of Commercial Taxes & ors.

With

M.A.T. 1936 of 2017
Oscorp Industries (Pvt.) Ltd.
Vs.
State of West Bengal & ors.

With

M.A.T. 1937 of 2017
Oscorp Industries (Pvt.) Ltd. & anr.
Vs.
State of West Bengal & ors.

With

M.A.T. 1958 of 2017
Ma Amba Sponge Iron (P) Ltd.
Vs.
Deputy Commissioner of Commercial Taxes & ors.

With

M.A.T. 1991 of 2017
I.A. CAN 1 of 2018 (Old No. C.A.N. 222 of 2018)
I.A. CAN 2 of 2018 (Old No. C.A.N. 223 of 2018)
M/s. D. R. Electricals.
Vs.
Deputy Commissioner of Commercial Taxes, Chandney Chawk Charge & ors.

With

M.A.T. 2055 of 2017
I.A. CAN No. 1 of 2018 (Old No. CAN 1405 of 2018)
Universal Construction Co.
Vs.
Sales Tax officer, Durgapur Charge & ors.

With

M.A.T. 2072 of 2017
I.A. CAN 1 of 2018 (Old No. CAN 1185 of 2018) (Not in File)
I.A. CAN 2 of 2018 (old No. CAN 1188 of 2018) (Not in File)
Bharat Pharmaceuticals & anr.

Vs.
The Sr. Jt. Commissioner, Commercial Taxes & ors.

With

M.A.T. 2073 of 2017
Sanjay Rampuria.
Vs.
The Jt. Commissioner, Commercial Taxes, Dharmatala Circle & ors.

With

M.A.T. 2152 of 2017
APE Power (P) Ltd.
Vs.
The Dy. Commissioner, Commercial Taxes, Park Street Charge & ors.

With

M.A.T. 652 of 2018
Murlidhar Ratanlal Exports Ltd.
Vs.
The Sr. Jt. Commissioner, Sales Tax, Large Tax Payers' Unit & ors.

With

M.A.T. 676 of 2018
Shree Vaishanavi Ispat Ltd.
Vs.
The Dy. Commissioner, Sales Taxes, Lyons Range charge & ors.

With

M.A.T. 684 of 2018
Mr. Navin Saraf.
Vs.
State of West Bengal & ors.

With

M.A.T. 694 of 2018
North Brook Jute Co. Ltd.
Vs.
Sales Tax Officer, Central Audit Unit - 1 & ors.

With

M.A.T. 669 of 2017
Supreme Industries Ltd.
Vs.
Senior Joint Commissioner, Commercial Taxes, Central Audit Unit I & ors.

With

M.A.T. 724 of 2017
Supreme Industries Ltd.
Vs.
Senior Joint Commissioner, Commercial Taxes, Central Audit Unit I & ors.

With

M.A.T. 791 of 2017
M/s. Vatech Wabag Ltd.
Vs.
Deputy Commissioner, Commercial Taxes, Midnapore Charges & ors.

With

M.A.T. 879 of 2017
Ruchi Soya Industries Ltd.
Vs.
Senior Joint Commissioner, Commercial Taxes, Large Tax Payer Unit & ors.

With

M.A.T. 1031 of 2017
I.A. No. CAN 1 of 2017 (Old No. C.A.N. 11996 of 2017)
DVC Emta Coal Mines Ltd.
Vs.
Joint Commissioner, Commercial Taxes, Asansol Charge & ors.

With

M.A.T. 1034 of 2017
I.A. No. CAN 1 of 2017 (Old No. C.A.N. 8991 of 2017)
Anindya Ghosh
Vs.
Deputy Commissioner of Commercial Taxes, Howrah Charge & ors.

With

M.A.T. 1147 of 2017
Kalpataru Power Transmission Ltd.
Vs.
Sales Tax Officer, Siliguri Charge & ors.

With

M.A.T. 1321 of 2017
I.A. No. CAN 1 of 2017 (Old No. C.A.N. 8989 of 2017)
Precision Engineers & Fabricators Pvt. Ltd.
Vs.
Joint Commissioner, Commercial Taxes, Behala Charge & ors.

With

M.A.T. 2070 of 2017
I.A. No. CAN 3 of 2018 (Old No. C.A.N. 2796 of 2018)
Shambhu Prasad Agarwal
Vs.
Senior Joint Commissioner, Commercial Taxes, Large Tax Payer Unit & ors.

With

M.A.T. 373 of 2018
I.A. No. CAN 3 of 2019 (Old No. C.A.N. 4723 of 2019)
Paulsons Derma Pvt. Ltd.
Vs.
Senior Joint Commissioner of Sales Taxes, Kolkata South Circle & ors.

With

M.A.T. 374 of 2018
I.A. No. CAN 3 of 2019 (Old No. C.A.N. 4722 of 2019)
(CAN not found)
Paulsons Derma Pvt. Ltd.
Vs.
Senior Joint Commissioner of Sales Taxes, Kolkata South Circle & ors.

With

FMA 733 of 2018
M/s. Vatech Wabag Ltd.
Vs.
Deputy Commissioner, Commercial Taxes, Midnapore Charges & ors.

With

FMA 912 of 2019
Power Mech. Projects Ltd.
Vs.
Senior Joint Commissioner, Commercial Taxes, Durgapur Circle Charges & ors.

With

FMA 914 of 2019
I.A. No. CAN 2 of 2017 (Old No. C.A.N. 8992 of 2017)
Harsh Polyfabric Pvt. Ltd.
Vs.
Sales Tax Officer, N. D. Sarani Charge & ors.

With

FMA 915 of 2019
I.A. No. CAN 2 of 2017 (Old No. C.A.N. 6086 of 2017)
Dipanjan Mitra & anr.
Vs.
Deputy Commissioner of Commercial Taxes, Bhawanipore Charge & ors.

With

FMA 916 of 2019
I.A. CAN 2 of 2017 (Old No. C.A.N. 6090 of 2017)
Dipanjan Mitra & anr.
Vs.
Deputy Commissioner of Commercial Taxes, Bhawanipore Charge & ors.

With

FMA 918 of 2019
I.A. CAN 2 of 2017 (Old No. C.A.N. 8993 of 2017)
Island Trading Co. Pvt. Ltd.
Vs.
Commercial Tax Officer, Park Street Charge & ors.

Mr. Boudhaan Bhattacharyya,
Mr. Anil Kumar Dubey,
Mr. Rajarshi Chatterjee,
Ms. Sretapa Sinha
… For the appellants
(in matters MAT 792 of 2017 to FMA 733 of 2018)

Mr. Anil Dugar
Mr. Rajarshi Chatterjee
… For the appellants
(in MAT 783/2017 to MAT 786/2017; MAT 1370/2017; MAT 1664/2017; MAT 896/2017 to MAT 1898/2017; MAT 2072/2017; MAT 652/2018 & MAT 676/2018)

Mr. Sandip Choraria,
Mr. Himangshu Kr. Ray
… For the appellants.
(in MAT 1786 of 2017, MAT 1787 of 2017, MAT 1899 of 2017, MAT 1958 of 2017 and MAT 1991 of 2017)

Mr. J. Ahmed Khan
Mr. T. A. Khan
… For the appellant
(in MAT 1787 of 2017)

Mr. Vivekananda Bose
Mr. Avisek Guha
… For the appellant
(in FMA 915/2019 & FMA 916/2019)

Mr. Somak Basu

... For the appellant
(in MAT 879 of 2017)

Mr. Anirban Ray, Ld. G. P.,
Mr. Talay Masood Siddiqui,
Mr. S. Mukherjee,
Mr. Debasish Ghosh,
Mr. N. Chatterjee ... For the State.

Mr. Ghosh, learned counsel for the State respondent has commenced his argument. For continuation, list these matters on 10.02.2022 after the Habeas Corpus Matters.

In Re: M.A.T. 879 of 2017

Heard Mr. Somak Basu, learned counsel for the appellant in MAT 879 of 2017 and Mr. Debasish Ghosh, learned counsel for the State respondent.

The present appeal arises out of a common order dated 17.04.2017 by which a bunch of writ petitions challenging the constitutional validity of Section 84 of the W.B.V.A.T. was dismissed.

Learned counsel for the appellant submits that certain subsequent developments need to be brought on record before this court on account of an order passed by the National Company Law Appellant Tribunal, New Delhi in Company Appeal (AT) (Insolvency) No. 407 of 2020 [Directorate of Commercial Taxes vs. Ruchi Soya Industries Limited & Ors.]. The appellant in the said case was the Directorate of Commercial Taxes, through its Commissioner, Kolkata, the respondent department herein. They had challenged the order passed by the National Company Law Tribunal, Mumbai Bench dated

24.07.2019 approving the resolution plan in corporate insolvency resolution process initiated against the appellant. The appeal filed by the Commercial Taxes Department was dismissed by the NCLAT and in doing so, learned appellate tribunal took note of the decision in the case of ***Committee of Creditors of ESSAR Steal India Ltd. vs. Satish Kumar Gupta & ors.*** reported in ***(2019) SCC OnLine 1478***. The learned appellate tribunal held that in view of the said judgment the resolution plan as approved by NCLT, Mumbai Bench cannot be reopened by any other litigant.

It is submission of Mr. Basu that on account of the order passed by the NCLAT, the demand raised pursuant to the order of assessment dated 21.06.2016 stands extinguished. It is further submitted that the appellant has not only questioned the order of assessment, but has also challenged the vires of Section 84 of the W.B.V.A.T. Act. Therefore, it is submitted that though the challenge was to the provision in its entirety, the appellant may be required to slightly modify the reliefs sought for by bringing in additional facts in the form of supplementary affidavit so that a prayer can be made that an exception has to be drawn in Section 84 concerning cases like that of the appellant assessee or the appellant can plead for reading down the provision so as to take note of cases where assessees are before the NCLT under the Insolvency and Bankruptcy Code, 2016.

Further, it is submitted that need may arise to amend the cause title since new company has taken over the affairs of the appellant assessee.

Therefore, we are of the view that this appeal shall be de-linked from the batch of appeals and heard separately.

Liberty is granted to the appellant to file appropriate supplementary affidavit with necessary prayer within a period of three weeks from date after serving advance copy to the learned counsel for the State respondent. Affidavit-in-opposition, if any, be filed within a period of three weeks from the date of receipt of such supplementary affidavit.

List the matter after six weeks.

(T. S. Sivagnanam, J.)

(Hiranmay Bhattacharyya, J.)