Dl. 35. December 23, 2021

Through Video Conference

W.P.A. 20843 of 2021

M/s. MAA Chhinnmastika Cement & Ispat (P) Ltd. & anr.
Vs.
State of West Bengal & ors.

Mr. Sumeet Godadia,
Mr. Avra Majumdar,
Ms. Sudeshna M azumder,
Mr. Sk. Md. Bilwal Hossain,
…for the petitioners.

Mr. Anirban Roy,
Mr. Md. T. M. Siddiqui,
Mr. N. Chatterjee,
…for the State respondents.

The affidavit of service filed in court today is kept with the record.

Heard the learned advocates appearing for the parties.

The issues involved in this writ petition are that the petitioners' claim of purchasing HSD oil at a concessional rate under Section 8(1) of the Central Sales Tax Act relating to the relevant period in course of Inter-State sale and the issue of refund of tax paid by the petitioner in excess of concessional rate of tax to the Government of West Bengal through the oil dealer concerned in West Bengal and thirdly, non acceptance of "C" forms for the relevant period, which were filed beyond time, and that both the parties agree that all these issues are covered by my judgment dated December 6, 2021 delivered in W.P.A. 5306 of 2021 (M/s. Tata

Steel Ltd. & anr. vs. State of West Bengal & ors.).

Accordingly, this writ petition being W.P.A. 20843 of 2021 is disposed of by allowing the same by holding that, on principle, this case is covered by the judgment dated December 6, 2021 in the case of M/s. Tata Steel Ltd. & anr. (supra) and the case of the present petitioners will be governed by the aforesaid judgment.

(Md. Nizamuddin, J.)

dns