

Sl.No 30.09.2021.
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Ct.
02

WPA 11350 of 2020

(Through Video Conference)

M/S Kajal Kumar Khan

Vs

**Assistant Commissioner of CGST & Central Excise,
Bankura Division & Anr.**

Ms. Alotriya Mukherjee, Advocate

.....For the Petitioner.

Mr. Bhaskar Prosad Banerjee

Mr. Tapan Bhanja

.....For the CGST Authority

Heard both the parties are present.

Petitioner has challenged the impugned order of rejection dated 30th December, 2019 rejecting the petitioner's application for settlement under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.

The petitioner has filed the instant writ petition after a year of passing such impugned order in December, 2020 and thereafter the respondent authority concerned has issued notice dated 30th July, 2020 for payment of Government demand.

The learned advocate appearing for the respondents submits that this writ petition is not maintainable, in view of the fact that the scheme in question is no more available and has expired in March, 2020 and as such there is no scope of granting any relief in this writ petition under the said scheme.

Considering the submissions of the parties, I

find that there is no merit in the instant writ petition, accordingly, this writ petition being WPA 11350 of 2020 is dismissed.

(Md. Nizamuddin, J.)