10-02-2022
Item No.54
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.2135 of 2022
Bhubaneswari Coal Mining Ltd.
-vs-
State of West Bengal & Ors.

Mr. J.P. Khaitan
Mr. Rahul Dhanuka
Mr. Harsh Choudhuary ...for the petitioner

Mr. A. Ray
Md. T.M. Siddiqui
Mr. N. Chatterjee ...for the State

Heard learned advocates appearing for the parties.

Issues involved in this writ petition is the petitioner's 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 both the parties agree that all these issues are covered by my judgement dated December 6, 2021 passed in **WPA No.5306 of 2021 (M/s. Tata Steel Ltd. & Anr. v. State of West Bengal & Ors.**)

Accordingly, the case of the petitioner in this writ petition will be governed by the aforesaid judgement of Tata Steel Ltd. & Anr. (supra).

WPA No.2135 of 2022 is, thus, disposed of.

[Md. Nizamuddin, J]