14-03-2022
Item No.22
Subrata

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction
Appellate Side

WPA No.3717 of 2022
Ankit Singh
-vs-
Assistant Commissioner of State Tax, Bureau of Investigation (South Bengal) Head Quarters & Ors.

Mr. Anil Kumar Dugar
Mr. Rajarshi Chatterjee
Mr. Debabrata Ghosh ...for the petitioner

Mr. A. Ray
Md. T.M. Siddiqui
Mr. Debasish Ghosh ...for the State

Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned action of blocking of input tax credit (ITC) of the negative credit amount in question of the petitioner.

It is the grievance of the petitioner that in spite of making series of representations from time to time against the aforesaid blocking of ITC and the last of such representation was made on December 3, 2021, as appears from page 47 of the writ petition, wherefrom details of the grievance would reflect, respondents are sitting tight over the same by not considering and taking a final decision. It is submitted that the petitioner's case is covered by an unreported decision of a Division Bench of the Gujarat High Court dated February 3, 2022 passed in R/Special Civil Application No.18059 of 2021 (*Samay Alloys India Pvt. Ltd. v. State of Gujarat.).*

Considering the submission of the parties, this writ petition being **WPA No.3717 of 2022 is disposed of** by directing the respondent authority concerned to consider and dispose of the petitioner's aforesaid representation dated December 3, 2021 in accordance with law and by passing a reasoned and speaking order and after taking into consideration the aforesaid decision of the Gujarat High Court, within four weeks from the date of communication of this order.

[Md. Nizamuddin, J]