11-03-2022
Item No.4
Subrata

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction
Appellate Side

WPA No.4006 of 2020
Vijander Kumar Goel
-vs-
Assistant Commissioner CGST & Central Tax, BBD Bag-I Division, Kolkata & Ors.
with
CAN No.1 of 2021
and
CAN No.2 of 2022

Ms. Sweta Mukherjee ...for the petitioner

Ms. Rajashree V. Kundalia
Ms. Ekta Sinha ...for CGST

Heard both parties.

In this writ petition, petitioner has challenged the impugned order of blocking electronic credit ledger of the petitioner by contending that period of validity of such blocking is one year only as per sub-rule (3) of rule 86A of the Central Goods and Services Tax Rules, 2017.

It is submitted on behalf of the petitioner that one year has already expired from the date of blocking of the electronic credit ledger, and that in view of the aforesaid provision, the respondents concerned are not unblocking the same, in spite of validity of such blocking has expired and lost its force after a year,

In this regard Ms Kundalia, learned advocate appearing for the respondents, was asked to take instructions from the respondents concerned as to whether any further order of extension of the blocking in question has been passed to which she submits, on instructions, that no such further order of extension has been passed.

Considering the submission of the parties and the facts as appear from record, this writ petition is disposed of by declaring that the aforesaid impugned order of blocking of the electronic credit ledger of the petitioner has lost its force and cannot be continued now as per sub-rule (3) of rule 86A of the 2017 Rules and the legal consequence will follow automatically.

With the aforesaid observation and direction, WPA No.4006 of 2020 and the connected applications – CAN No.1 of 2021 and CAN No. 2 of 2022 – are disposed of.

[Md. Nizamuddin, J]