13-04-2022
Item No.
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.4683 of 2020
M/s. Pure Kopper Manufacturer & Anr.
-vs-
Union of India & Ors.
with
CAN No.1 of 2020
(Old CAN No.5641 of 2020)
and
CAN No.2 of 2022

Mr. Arijit Chakrabarti
Mr. Nilotpal Chowdhury
Mr. Prabir Bera …for the petitioners

Mr. Partha Ghoshy
Mr. Siddhartha Lahiri …for the Union of India

Mr. Somnath Ganguli
Ms. Manasi Mukherjee …for DGGI

Petitioners in this writ petition have challenged the impugned order of blocking of electronic credit ledger of them as referred to in the writ petition and have filed an application (CAN No.2 of 2022) bringing on record that the impugned order of blocking, which was passed on January 17, 2020, has lost its force and cannot survive in view of rule 86A(3) of the Central Goods & Services Tax Rules, 2017.

Mr Ganguli, learned advocate appearing for DGGI, is not in a position to contradict this fact that more than a year has expired from the date of passing such order of blocking.

Considering the submission of the parties and the facts as appear from record, this writ petition being **WPA**

No.4683 of 2020 and the connected applications – CAN No.1 of 2020 (old CAN No.5641 of 2020 and CAN No.2 of 2022 – are disposed of by declaring that the aforesaid impugned blocking of the electronic credit ledger of the petitioners has lost its force and it cannot be continued now as per sub-rule (3) of rule 86A of the CGST Rules, 2017 and the legal consequence will automatically follow. In view of this declaration, respondents concerned will take suitable action.

All other grounds raised in the writ petition are not prayed by the petitioners.

[Md. Nizamuddin, J]