

14-02-2022
Item No.15
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.9723 of 2021
M/s. Leadstone Energy Limited
-vs-
Superintendent, CGST & CX, Range-III, BBD Bag-II Division,
Kolkata North Commissionerate & Ors.

Mr. Sandip Choraria
Mr. Rajarshi Chatterjee ...for the petitioner

Mr. Vipul Kundalia
Ms. S. Majumder
Mr. A. Roy ...for CGST authorities

Heard learned advocates appearing for the parties.

In this writ petition, petitioner is making prayer for relief/direction upon the respondent concerned to unblock the electronic credit ledger of the petitioner which was blocked by the respondent-officer concerned by an order dated January 22, 2021.

In view of Rule 86A(3) of the WBGST Rule, 2017 such order ceases to have any effect after expiry of one year from the date of such order of blocking and, admittedly, in this case, today more than a year has been passed. In view of this fact, I hold that the aforesaid impugned order dated January 22, 2021, blocking the electronic credit ledger of the petitioner ceased to have any effect and has no force in the eye of law at present and petitioner is entitled to the benefit of operating the electronic credit ledger in question.

In view of this declaration, respondent concerned shall take appropriate steps for unblocking the electronic credit ledger in question. It is clarified that benefit of this order will be confined to the petitioner only.

Accordingly, the writ petition being WPA No.9723 of 2021 is disposed of.

[Md. Nizamuddin, J]