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W.P.A. 18066 of 2021
With
C.A.N. 1 of 2022

M/s. AD Ideas Private Limited & Anr.
Vs.
State of West Bengal & Ors.

Mr. Arujit Chakraborty,
Mr. Rakesh Sarkar,
Mr. Rajib Mullick,
Mr. Deepak Sharma,
Mr. Biswaroop Ghosh
...For the petitioners.
Mr. A. Ray, Ld. GP.,
Md. T.M. Siddiqui,
Mr. D. Ghosh
... For the State.

Affidavits filed by the parties be kept with the record.

Heard both the parties.

In this matter, petitioner has challenged the impugned action of passing order of blocking electronic credit ledger of the petitioner by contending that period of validity of such blocking is one year as per Sub-Rule (3) of Rule 86A of the Central GST Act. It has been submitted that such order of blocking was made on 21st August, 2021 and in view of the aforesaid provision validity of such blocking has expired and lost its force after a year, but still respondents are not unblocking the same. In this regard, Mr. Siddiqui, learned Additional Government Pleader appearing for the respondents was asked to take instruction from the respondents concerned as to whether any further order of extension of the blocking in question has been passed to which he submits on instruction that no such further order of extension has been passed.

Considering the submission of the parties and the facts as appears from record, this writ petition being WPA 18066 of 2021 and connected application being CAN 1 of 2022 are disposed of by declaring that the aforesaid impugned blocking of the electronic credit ledger of the petitioner has lost its force and it cannot be continued now as per Sub-Rule (3) of Rule 86A of the aforesaid rules and the legal consequence will automatically follow. In view of this declaration, respondents concerned will take suitable action.

(Md. Nizamuddin, J.)