

15.12.2022.
p.b.
Sl. No.15.

WPA 27231 of 2022

Mayur Veneer & Plywood Industries
(A Unit of Amrit Supply Co.Pvt. Ltd.)
Vs.
The Superintendent of CGST & CX,
Range – V, Division – Park Street,
Kolkata South Commissionerate& Ors.

Mr. Sandip Choraria,
Mr. R. Chatterjee.
.....for the petitioner.
Mr. Kaushik Dey,
Mr. Tapan Bhanja.
.....for the CGST authority.
Mr. Falguni Bandyopadhyay.
.....for the respondent no.3.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition making innocuous prayer of direction upon the Superintendent CGST & CX, Chowringhee Division, Kolkata (North), as appears at page 19 of the writ petition for allowing the claim of transitional credit amount in question.

Mr. Dey, learned advocate appearing for the respondent submits that the aforesaid authority before whom such representation has been made, has not been impleaded as a party in this writ petition.

Considering the facts and circumstances of this case and submission of the parties, this writ petition being WPA 27231 of 2022 is disposed of by granting liberty to the

petitioner to implead the aforesaid authority as a party respondent. The aforesaid authority shall consider and dispose of the aforesaid representation of the petitioner dated 25th November, 2022 in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or its authorized representatives within three weeks from the date of communication of this order.

It is recorded that this Court has not gone into the merit of the aforesaid representation and the authority concerned while considering the aforesaid representation shall act strictly in accordance with law. Learned advocate on record of the petitioner shall serve a copy of the writ petition along with the copy of this order upon the aforesaid authority after impleading him as a party respondent.

(Md. Nizamuddin, J.)