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18.04.2022.  
SB  
Ct. No. 2

Calcutta High Court  
In the Circuit Bench at Jalpaiguri  
Appellate Jurisdiction

W.P.A. 1229 of 2021

Gopal Rathi  
-versus  
Assistant Commissioner, State Tax,  
Cooch Behar Charge & Ors.

Ms. Esha Acharya  
...For the Petitioner.

Mr. Ratan Banik  
...For the Respondent No. 4

Mr. Subir Kumar Saha  
Mr. Bikramaditya Ghosh  
... For the State

Affidavit-in-opposition filed on behalf of the  
respondent no. 4 is taken on record.

Learned counsel appearing on behalf of the  
petitioner submits as follows. The matter has become  
infructuous to the extent that the blocking done at the  
GST Portal has been removed. However, the vires of a  
provision of the Act has also been challenged in this  
writ petition. The petitioner would not like to press this  
application, but would like to file an application on the  
self-same grounds after incorporating appropriate  
facts.

On the prayer of the learned counsel for the  
petitioner, the writ petition is dismissed as not pressed.

However, the petitioner shall be at liberty to file an appropriate application on the self same grounds.

Urgent photostat certified copy of this order, if applied for, be supplied to the parties upon completion of usual legal formalities.

(Jay Sengupta, J.)