28.03.2023.
p.b.
Sl. No.9.

WPA 3235 of 2023

M/s. Kalinga Commercial
Corpoation Ltd. & Anr.
Vs.
State of West Bengal & Ors.

Mr. Dwaipayan Basu Mallick,
Ms. Amrita Panda,
Mr. Arkaprava Sen,
Mr. Rahul Kumar Singh.
……..for the petitioners.
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu,
……..for the State.
Mr. Avra Mazumder,
Mr. Suman Bhowmik,
Mr. Samrat Das.
……..for respondent no.4-7.

Heard learned advocates appearing for the parties.

Issues involve in this writ petition is the petitioners' claim of purchasing HSD oil at a concessional rate under Section 8(1) of the Central Sales Tax Act relating to the relevant period in course of Inter-State sale and the issue of refund of tax paid by the petitioner in excess of concessional rate of tax to the Government of West Bengal through the oil dealer concerned in West Bengal and thirdly, non-acceptance of "C" forms for the relevant period, which were filed beyond time and both the parties agree that all these issues are covered by judgment dated 6th December, 2021 passed in WPA 5306 of 2021(M/s.

Tata Steel Ltd. & Anr. vs. State of West Bengal & Ors) which was upheld by the Division Bench by judgment dated 23rd November, 2022, in FMA No.857 of 2022.

Accordingly, this writ petition, being WPA 3235 of 2023 is disposed of by allowing the same by holding that on principle, this case is covered by the judgment dated 6th December, 2021, M/s. Tata Steel Ltd. & Anr.(Supra) and the case of the petitioners will be governed by the aforesaid judgment and legal consequence will follow accordingly.

(Md. Nizamuddin, J.)