

21.8.2023

ks
sl. 4

WPA 15884 of 2023

Crown International & Ors.
Vs
State of West Bengal & Ors.

Mr. Shakeel Mohammed Akhter
... For the Petitioners.

Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. S. Sanyal

... For the State.

Mr. Bhaskar Prosad Banerjee,
Mr. Tapan Bhanja
... For the Customs Authority.

In this writ petition petitioners have made allegation against the CGST authority and Customs Authority for denying of refund relating to IGST in question while the petitioners have impleaded only the State GST authority concerned. Thereafter, by the order of this court dated 3rd August, 2023, liberty was granted to the petitioners to add Customs Authority as a party respondent to this proceedings which is being represented by Mr. Banerjee, learned Advocate who submits that CGST Authority is also a necessary party for proper adjudication of the matter.

Considering the facts and circumstances of the case this writ petition being WPA 15884 of 2023, is dismissed for not making the proper Authority as party respondent to this proceedings with liberty to the

petitioners to file a fresh writ petition impleading all the necessary parties.

(Md. Nizamuddin, J.)