

24.01.2024

Sl no. 16

Ct no. 2

P.M.

WPA 865 OF 2024

Giyasuddin Molla

- Vs -

**The Assistant Commissioner of Central Goods
and Services Tax & Central Excise,
Budge Budge Division, Kolkata South
Commissionerate & Ors.**

Mr. Rajarshi Chatterjee,
Mr. Govind Jethalia

... for the petitioner

Mr. Kaushik Dey,
Mr. Ekta Sinha

... for the CGST authority

Heard learned advocates appearing for the
parties.

By this writ petition petitioner has challenged
the constitutional validity of Section 16(4) of the
CGST/WBGST Act.

IN view of the recent decision of the Division
Bench of this Court in MAT No. 1099 of 2023 dated
13th December, 2023 upholding the constitutional
validity of the aforesaid statutory provisions, I do not
find any merit in this writ petition being WPA 865 of
2024 and accordingly the same is dismissed.

(Md. Nizamuddin, J.)