

19.03.2024
PB
Sl. No.13.

WPA 3184 of 2024

Divmak India Diesel Spares
Vs
Assistant Commissioner, BBD
Bag-II, Division, CGST & CX,
Kolkata North Commissionerate
& Ors.

Mr. Sandip Choraria,
Mr. Rishav Manna.
... For the Petitioner.
Mr. Vipul Kundalia,
Mr. Soumen Bhattacharjee.
.....for the UOI.
Ms. R. V. Kundalia,
Ms. Manasi Mukherjee.
.....for the CGST.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the constitutional validity of the provisions of Section 16(4) of the CGST Act/WBGST Act. It has been brought to the notice of this Court that now the issue has already been settled by the Division Bench of this Court in a judgment dated 13th December, 2023 in MAT No.1099 of 2023 in the case of M/s. BBA Infrastructure Limited Vs. Senior Joint Commissioner of State Tax & Ors., upholding the constitutional validity of the aforesaid provisions.

Considering the facts and circumstances of the case and taking into consideration, the aforesaid judgment of the Division Bench dated 13th December, 2023, this writ petition is dismissed.

(Md. Nizamuddin, J.)