

Form No. J.(2)
Item No.6

**IN THE HIGH COURT OF JUDICATURE AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE**

HEARD ON: 16.07.2024

DELIVERED ON: 16.07.2024

**CORAM:
THE HON'BLE MR. CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE MR. JUSTICE HIRANMAY BHATTACHARYYA**

**F.M.A. 530 of 2024
With
IA No. CAN 1 of 2024**

**Giyasuddin Molla
Versus
The Assistant Commissioner of Central Goods and Services Tax & Central
Excise, Budge Budge Division & Ors.**

Appearance:-

**Mr. Rajarshi Chatterjee
Mrs. Suman Sahari**

.....For the Appellant

**Mr. Kaushik Dey
Ms. Ekta Sinha**

.....For the Respondents

JUDGMENT

(Judgment of the Court was delivered by T.S. SIVAGNANAM, C.J.)

1. This intra-Court appeal is filed by the writ petitioner challenging the order dated 24th January, 2024 in W.P.A. 865 of 2024 by which the writ petition challenging the constitutional validity of Section 16(4) of the CGST/WBGST Act was dismissed.

2. The learned Single Bench rightly noted the decision of the Division Bench in M.A.T. 1099 of 2023 dated 13th December, 2023 upholding the constitutional validity of Section 16(4) of the Act.
3. Therefore, no ground has been made out to interfere with the impugned order passed by the learned Single Bench.
4. Accordingly, the appeal and the connected application (IA No. CAN 1 of 2024) stand dismissed.
5. No costs.
6. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

I agree.

(HIRANMAY BHATTACHARYYA, J.)