

01.04.2024.
PB
Sl. No.29.

WPA 7155 of 2024

Anowar Hossain Sardar
Vs
Union of India & Ors.

Mr. Arif Ali,
Mr. Amit Agarwal,
Mr. S. Bhattacharjee.
... For the Petitioner.
Mr. U. S. Bhattacharya,
Ms. 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 and WBGST Act. Since the issue has already been decided by the Division Bench of this Court upholding the constitutional validity of the aforesaid provisions in MAT No.1099 of 2023 by order dated 13th December, 2023, I find no merit in this writ petition and this writ petition being WPA 7155 of 2024 is dismissed.

(Md. Nizamuddin, J.)

