9th July, 2024
(AK)
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W.P.A 13146 of 2024

Subhankar Interiors Private Limited
Vs.
Assistant Commissioner of Revenue and others

Mr. Boudhayan Bhattacharyya
Ms. Stuti Bansal
Ms. Ria Paul
...for the petitioner.

Mr. Anirban Ray
Md. T.M. Siddiqui
Mr. Tanoy Chakraborty
Mr. Debraj Sahu
...for the State.

Mr. U.S. Bhattacharyya
Ms. Ekta Sinha
Ms. Banani Bhattacharyya
...for CGST Authorities.

1. The present writ petition has been filed, inter alia, challenging the adjudication order issued by the proper officer under Section 73 of the West Bengal GST/CGST Act, 2017 (hereinafter referred to as 'the said Act') dated 27th March, 2024 in respect of the tax period April 2019 to March 2020.

2. It is the petitioner's case that on the basis of a show cause notice issued on 9th February, 2024 which identified several discrepancies in connection with excess ITC availed by the petitioner that the petitioner was called upon to show cause.

3. Despite the fact that the petitioner had respondent to the show cause and had explained the

circumstances under which the petitioner had availed ITC, the same ultimately culminated in the order dated 27th March, 2024 issued under Section 73 of the said Act.

4. Mr. Bhattacharya, learned Advocate by placing before this court the press note dated 22nd June, 2024 submits that in the 53rd meeting of the GST Council was held on 22nd June, 2024 at New Delhi, the GST Council had made several recommendations.

5. On the basis of the recommendations made by the GST Council, *inter alia*, including those relating to relaxation in conditions of Section 16(4) of the said Act, the petitioner's grievances have been taken care of.

6. Having regard to the aforesaid, it is submitted that petitioner does not want to press the instant writ petition.

7. Considering the submissions made by the learned Advocate for the petitioner and the respondents and taking note of the press release dated 22nd June, 2024, let the writ petition be dismissed as withdrawn.

(Raja Basu Chowdhury, J.)