

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

HEARD ON: 02.07.2024

DELIVERED ON: 02.07.2024

CORAM:

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

M.A.T. 1109 of 2024

M/s. Shree Udyog & Ors.

Versus

**Assistant Commissioner of State Tax, Bureau of Investigation, South Bengal
Head Quarters & Ors.**

Appearance:-

Mr. Sandip Choraria

Mr. Nilendu Chakraborty

.... For the Appellants

Mr. Anirban Ray, Ld. G.P.

Md. T. M. Siddiqui

Mr. Tanoy Chakraborty

Mr. Saptak Sanyal

.....For the State

JUDGMENT

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

1. The appellants are aggrieved by the order dated 1st April, 2024 in W.P.A. 7018 of 2024, by which the learned Single Bench declined to grant any interim order.
2. Admittedly, the challenge is to the constitutional validity of Section 16(2)(c) of the W.B.G.S.T. and C.G.S.T. Act.
3. Therefore, there is no scope for passing any interim order and the order passed by the learned Single Bench does not call for any interference.

4. Accordingly, appeal stands 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.)