

11.03.2024  
SL.01, Ct.3  
R.Bhar

**In the High Court at Calcutta  
Circuit Bench at Jalpaiguri  
Appellate Side**

**W.P.A. 66 of 2024**

**Sudipta Bhowmick  
-Vs.-  
Superintendent, CGST And CX Range-III  
Siliguri Division And Ors.**

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

Mr. Ratan Banik  
Mr. Bishwaraj Agarwal  
.....for resp. nos. 1, 2, 4 & 6

Mr. Pretom Das  
Mr. Dilip Kumar Agarwal  
.....for the State

The petitioner has filed the present writ petition assailing the order of adjudication dated 23.02.2023 passed by respondent no.1 and order of appeal dated 20.09.2023 passed by respondent no.2. Vide the impugned orders, the respondent held that the petitioner is not entitled for the transitional credit of input taxes in terms of Rule 4 of the CENVAT Credit Rules, 2004 as the petitioner has failed to submit the excise return in Form TR-3 within the stipulated period of one year.

At the outset itself, learned counsel for the respondent CGST states that the present matter is covered by a judgment of this Court in Writ Petition No. 2462 of 2023 titled as *M/S. G.L. Kundu & Sons Steel Private Limited v. Deputy Commissioner State Taxes, Central Section, Siliguri & Ors.*

Learned counsel for the petitioner states that he shall be satisfied at this stage if the interim order as granted to the petitioner in Writ Petition No. 2462 of 2023 is extended to him also.

In view thereof, the present writ petition is disposed of with the following directions :-

- (i) The period of filing appeal by the petitioner will stand extended as indicated in Clause 4.2 of the Circular No. 132/2/2020 dated 18.03.2020.
- (ii) The order impugned in this writ petition shall not be given effect to until two weeks after the period prescribed for filing an appeal under Clause 4.2 of the Circular dated 18.03.2020 is over.

It is further clarified that the petitioner will be at liberty to raise all contentions which are being raised in this writ petition before the appellate authority.

**(Gaurang Kanth, J.)**