19.06.2024
Sl. No.12(DL)
srm

IN THE HIGH COURT AT CALCUTTA
CIRCUIT BENCH AT JALPAIGURI
APPELLATE SIDE

W.P.A. No. 950 of 2024

M/s. Laxmi Traders & Anr.

Versus

Assistant Commissioner of State Tax,
Coochbehar Charge & Ors.

Mr. Bikramaditya Ghosh,
Mr. Matan Chakraborty
...for the Petitioner.

Mr. Pretom Das,
Mr. Dilip Kumar Agarwal
...for the State-respondents.

Mr. Ratan Banik
...for the Respondent Nos.5 & 6.

Supplementary affidavit filed by the petitioners is kept on record.

The proper course of action for the petitioners to challenge the *vires* of the notification dated March 31, 2023 issued by the Ministry of Finance, Government of India, Department of Revenue, Central Board of Indirect Taxes and Customs would be to either amend the writ petition or file a fresh writ petition. The main issue revolves upon the effect of such notification. By way of a supplementary affidavit, the purpose cannot be achieved.

According to the petitioners, such notification entitles the authority to recover time barred claims, in violation of the provisions of the Act.

Although the petitioners have added other respondents whose presence would be required to answer the issue, in my opinion a composite writ petition should be filed with all the prayers including the challenge to the notification as thrown in the supplementary affidavit.

Learned Advocate for the petitioners wants to withdraw the writ petition.

The writ petition is dismissed as withdrawn.

Liberty is granted to the petitioners to file a fresh writ petition on the selfsame cause of action and upon incorporation of all the prayers, as may be necessary for proper adjudication of the dispute.

There shall be no order as to costs.

Parties are to act on the basis of the server copy of this order.

(Shampa Sarkar, J.)