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04.10.2024
Court No. 2
AGM

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

WPA 2056 of 2024

M/s. Next Zen
Vs.
State of West Bengal & Ors.

Mr. Nirmalya Chakraborty.
Mr. Pramit Majumdar.
Ms. Rinka Chakraborty.
... for the Petitioner.

Mr. Pretom Das.
Mr. Bikash Singha.
... for the State.

1. The petitioner impugns the final order dated 26th September, 2023 passed by the Deputy Commissioner of Revenue, SGST, Bureau of Investigation, North Bengal (HQ).

2. It has been submitted that in view of the amendment made in the Finance Act, 2024 published in the Gazette of India, Extraordinary on 16th August, 2024, especially amendment made in Section 16 of the Act with effect from 1st July, 2017, the order impugned is become infructuous.

3. The amendment has been given effect retrospectively on and from 01.07.2017.

4. In view of the above, the impugned order dated 26th September 2023 appears to have become otiose. The same is, accordingly, set aside and quashed.

5. It will be open for the parties to take steps in the matter in accordance with law.

6. The writ petition stands disposed of.

7. Urgent certified photocopy of this order, if applied for, be supplied to the parties upon compliance of usual legal formalities.

(Amrita Sinha, J.)