

04.01.2024
Item No.8
gd/ssd

WPA/2841/2023

SARVA MANGALAM GAJANAN STEEL
PRIVATE LIMITED & ANR.
VS
THE COMMISSIONER OF CGST & CX & ORS.

Mr. Ankit Kanodia,
Ms. Megha Agarwalla,
Mr. Abhilash Mittal,
Ms. Meghana Joshi
..for the petitioners.

Mr. Ratan Banik,
Mr. Saptarshi Bank
..for the respondents.

Mr. Kanodia, learned Advocate for the petitioners submits that the Appeals Commissionerate, Siliguri heard the appeal on several occasions and it was heard lastly on 9th August, 2023 but no decision has been communicated to the petitioners. He further submits that thereafter the petitioners were served with a letter dated 16th August, 2023 intimating tht the appeal petition submitted by the petitioners against the order in original dated 16th March, 2018 passed by the Superintendent, Central Tax Range-I Asansol-II Division has been placed under call book till further orders.

Mr. Kanodia submits that matter can be placed in the call book only if a similar issue is pending consideration before a superior forum and interim order has been passed in connection with a proceeding by the superior forum. He further submits that till date the petitioners have not been served with any memorandum of appeal or any other application and therefore, the decision of the respondent authority directing placing the appeal under the call book is required to be interfered with by this Court.

Mr. Banik, learned Advocate representing the respondents upon instructions from Mr. Tapan Bhanja, learned practicing Advocate of Calcutta High Court submits that the department has preferred two appeal being CEXA 25 of 2023 and CEXA 26 of 2023 and the same are pending before the Principal Bench, High Court at Calcutta and the same is expected to be taken up for hearing shortly. At this stage Mr. Kanodia submits that this writ petition may be disposed of by giving liberty to the petitioners to approach if the occasion so arises.

In view of the fact that the issue which is the subject matter of appeal pending before the Commissionerate, Siliguri Appeals Commissionerate is similar with the issues involved in CEXA 25 of

2023 and CEXA 25 of 2023, no useful purpose will be served in keeping this writ petition pending.

In view thereof, the writ petition stands disposed of with the liberty as prayed for by the petitioners.

The case status of the aforesaid appeals pending before the High Court filed by Mr. Banik in Court today is taken on record.

Affidavit of service filed in court today is taken on record.

(HIRANMAY BHATTACHARYYA, J.)