

29.10.2025
sayandeep
Sl. No. 04
Ct. No. 05

WPA 871 of 2024

The Calcutta Swimming Club & anr.
Vs.
Union of India & ors.

Mr. Ankit Kanodia
Ms. Megha Agarwal

....for the petitioners

Mr. Bhaskar Prasad Banerjee
Mr. Abhradip Maity

..... for the CGST & CX

1. Challenging the refund rejection order dated 14th November, 2023, the instant writ petition has been filed. Though a statutory appeal could have been filed from such order, the petitioners by passing such statutory remedy has approached this Court. The matter has since been pending for some time before this Court. The petitioners would, however, at this stage, insist that leave may be granted for the petitioners to challenge the aforesaid order before the appellate authority. According to Mr. Kanodia, learned advocate for the petitioners, the writ petition was filed within the statutory period for filing of the appeal and as such appropriate leave should be granted to the petitioners to seek exemption of the period for which the writ petition has been pending.
2. Mr. Banerjee, learned advocate appears on behalf of the respondents. He does not raise any objection, as

according to him, the remedy of the petitioners is in filing of an appeal.

3. Having heard the learned advocates appearing for the parties, I am of the view since the petitioners seek to withdraw the writ petition with liberty to proceed with the appellate authority, no fruitful purpose would be served to retain the matter in the list.
4. Accordingly, liberty is granted to the petitioners to approach the appellate authority, if so advised. The period spent by the petitioners before this Court pursuing the extraordinary remedy shall stand excluded and the appeal shall be decided on merits provided the appeal is filed within a period of 4 weeks from the date of communication of this order.

(Raja Basu Chowdhury, J.)