25.02.2025
Item No.3
gd/ssd

WP.TT/4/2025
CRESCENT MANUFACTURING PVT. LTD.
VS
THE FAST TRACK REVISIONAL AUTHORITY
BENCH I AND ORS.

Mr. Sandip Choraria,
Mr. Rishav Manna
..for the Appellant.

Mr. Anirban Ray,
Mr. Tanoy Chakraborty,
Mr. Saptak Sanyal
..for the State.

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1. This writ petition has been filed challenging the order passed by the West Bengal Taxation Tribunal (hereinafter referred to as "the Tribunal") dated 5.8.2024 in RN-01 of 2022.

2. We have heard the learned advocates for either of the parties.

3. The writ petitioner had challenged the order passed by the Fast Track Revisional Authority, Bench-I, Government of West Bengal dated August 25, 2021 by which the writ petitioner challenged the appellate order dated 13.8.2018 passed by the Joint Commissioner, Commercial Taxes, Kolkata South Circle who confirmed the assessment order dated 31.3.2015 passed by the Deputy Commissioner, Commercial Taxes, Park Street Charge.

4. The issue which fell for consideration before the authorities as well as the tribunal was whether the petitioner was right in his contention that the output tax demand for the period during which the eligibility certificate was not renewed or rejected, namely, 4.3.2015 to 31.3.2015 could be adjusted with the forwarded accumulated input tax credit. The authorities after noting the facts concurrently held that the question of adjustment with the forwarded accumulated input tax credit cannot be considered because there is no provision under the West Bengal Value Added Tax Act, 2003 where input tax credit already carried forward to the next year can be brought back and adjusted with the output tax.

5. The learned tribunal tested the correctness of the orders passed by the assessing officer as affirmed by the appellate authority and further affirmed by the revisional authority.

6. In our view, the learned tribunal had rightly took into consideration the provisions of the West Bengal Value Added Tax Act and found that the rejection of the renewal of the eligibility certificate will render the petitioner/dealer ineligibility for output tax for discharging the liability the dealer will have to pay the taxes.

7. However, the claim of the petitioner/dealer to adjust the carry forward input tax which was carried

forward to the subsequent quarter is not feasible as there is no such provision under the Act.

8. Thus, we find that the learned tribunal was perfectly right in holding that the output liability for the rejected period, namely, from 4.3.2015 to 31.3.2015 was to be paid by the writ petitioner within 30 days of such rejection in terms of Rule 180 of the said Rules and having not done so, the authorities were justified in demanding the same by passing the impugned order.

9. Thus, we find the petitioner has not made out any case for interference with the order passed by the learned tribunal.

10. Accordingly, the writ petition fails and the same is dismissed.

**(T. S. SIVAGNANAM)**
**CHIEF JUSTICE**

**(CHAITALI CHATTERJEE (DAS), J.)**