

0804
2025

TUESDAY

Court : CB-07
Item : DL-03
Bench : SINGLE
Matter : WPA
Status : DAW
ID : 266057
AR : NANDY

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 4209 OF 2020

SANJEEB KHANDELWAL
VS.
UNION OF INDIA & ORS.

MR. HIMANGSHU KUMAR RAY, ADVOCATE
MR. PIYAS CHOWDHURY, ADVOCATE
MS. SHIWANI SHAW, ADVOCATE

.....for the Petitioner

MR. VIPUL KUNDALIA, SR. ADVOCATE
MR. ANINDYA KANAN, ADVOCATE
MR. DHIRODATTO CHAUDHURI, ADVOCATE

.....for the CGST Authority

MR. ANIRBAN RAY, LD. GP
MR. T.M. SIDDIQUI, LD. AGP
MR. T. CHAKRABORTY, ADVOCATE
MS. S. SHAW, ADVOCATE
MR. S. SANYAL, ADVOCATE

.....for the State

MR. SIDDHARTHA LAHIRI, ADVOCATE

.....for the Union of India

- 1) Mr. Himangshu Kumar Ray, learned Advocate representing the petitioner wants to avail of the benefit of Section 16(5) of the West Bengal Goods and Services Tax Act, 2017 and for this purpose he does not want to proceed with the instant writ-petition. The written instruction in this regard, sent by the petitioner via email to the learned Advocate, as produced before this Court, is taken on record.
- 2) In view of such submission made on behalf of the petitioner, the writ-petition being **WPA 4209 of 2020** is **dismissed as withdrawn**.
- 3) Interim order, if there be any, shall stand vacated.
- 4) Needless to state that the petitioner shall be at liberty to avail of the benefit of Section 16(5) of the WBGST Act, 2017 if he otherwise ready to avail of the same.

(PARTHA SARATHI CHATTERJEE, J.)

