D/L - 11
27.02.2025
Court. No. 5
*S.*Kundu

WPA 7147 of 2023

Shalimar Chemical Works Private Limited
Vs.
Additional Commissioner of State Tax,
West Bengal & Ors.

Mr. S. Mishra,
Mr. I. Banerjee
...for the petitioner.

Mr. A. Roy,
Mr. T.M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal,
Mr. S. Shaw
...for the State.

1. Challenging the order dated 16^{th} December, 2022 passed under Section 107 of the WBGST/CGST Act, 2017 (hereinafter referred to as the said Act), arising out of the order passed under Section 73 of the said Act dated 8^{th} March, 2022 in respect of the tax period July, 2019 to November, 2019 whereby the ITC claimed by the petitioner aggregating to Rs.91,10,512/- was disallowed on the ground of belated filing of the return under Section 39 of the said Act in Form GSTR 3B in December, 2020, the instant writ petition has been filed.
2. After hearing the learned advocates for the parties and noting that Section 16(5) has been inserted in the said Act with effect from 1^{st} July, 2017 so as to do away with the mischief of Section 16(4) of the said Act provided the same concerns supply of goods or services

pertaining to the Financial Years 2017-2018, 2018-2019, 2019-2020 and 2020-2021 and in respect whereof the return under Section 39 of the said Act in Form GSTR 3B had been filed within the extended cut off date i.e. 30th November, 2021, and noting that the petitioner intends to file a rectification application for taking benefit of the insertion of the Section 16(5), on the prayer of the learned advocate representing the petitioner leave is granted to withdraw the writ petition.

3. Let the writ petition being no. WPA 7147 of 2023 be accordingly dismissed as withdrawn.
4. Let the copy of the communication as placed before this Court by the petitioner dated 13th February, 2025 for withdrawing the petition be retained with the record.

(Raja Basu Chowdhury, J.)