D/L - 12
27.02.2025
Court. No. 5
S.Kundu

WPA 9012 of 2024

Susmita Das Dey
Vs.
State of West Bengal & Ors.

Mr. Himangshu Kumar Ray,
Ms. S. Shaw,
Mr. S. Podder,
Mr. A. Roy,
Mr. P. Chowdhury
...for the petitioner.

Mr. Bhaskar Prosad Banerjee,
Ms. Ekta Sinha
...for the CGST & CX.

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

1. Challenging the order dated 31st March, 2024 passed under Section 107 of the WBGST/CGST Act, 2017 arising out of the order passed under Section 73 of the said Act dated 2nd May, 2023 in respect of the tax period July, 2017 to March 2018, the present writ petition has been filed.
2. At this stage, Mr. Ray, learned advocate by placing before this Court a Gazette Notification dated 10th January, 2025 would submit that by the West Bengal Goods and Services Tax (Amendment) Act, 2024 Section 128(A) has been inserted in the said Act which provides for waiver of interest and penalty subject to payment of full amount of tax payable as per the notice

or the order passed under Section 73 of the said Act or under Section 107 of the said Act, pertaining to period 1st July, 2017 to 31st March, 2018.

3. He would submit that having regard to the aforesaid waiver of interest and penalty as provided for in Section 128(A) of the said Act, leave may be granted to the petitioner to withdraw the aforesaid application for the petitioner to avail the benefit of the said amended provision.
4. Having heard the learned advocates appearing for the respective parties and as prayed for, let the writ petition stands dismissed as withdrawn with liberty to the petitioner to apply for the benefit of Section 128(A) of the said Act, if otherwise entitled to, in accordance with law.
5. The interim order passed on 29th August, 2024 stands vacated.

(Raja Basu Chowdhury, J.)