D/L - 13
27.02.2025
Court. No. 5
*S.*Kundu

WPA 11520 of 2024

Chamong Tee Exports Pvt. Ltd. & Anr.
Vs.
The Deputy Commissioner of State Tax & Ors.

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Ms. Tulika Roy,
Mr. Piyush Khaitan

...for the petitioners.

Mr. A. Roy,
Mr. T.M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal,
Mr. D. Sahu

...for the State.

1. Challenging the demand raised in order passed under Section 73 of the WBGST/CGST Act, 2017 issued in Form GST DRC-07 dated 23rd March, 2024, the instant writ petition has been filed.
2. Ms. Agarwal, learned advocate appearing in support of the application by drawing attention of this Court to the West Bengal Goods and Services Tax (Amendment) Act, 2024 notified in the Kolkata Gazette on 10th January, 2025 would submit that by the aforesaid amendment, Section 128(A) has been inserted to the said Act whereunder interest and penalty pertaining to the period 1st July, 2017 to 31st March, 2020 has been waived in respect of a notice/order issued under Section 73(1) or under Section 107 of the said Act

provided the entire amount of tax as determined is paid. According to her, the petitioner has already paid the entire tax.

3. Having regard thereto, he seeks liberty to withdraw the writ petition to take benefit of waiver of interest and penalty as introduced vide Section 128(A) of the said Act.
4. Having regard to the above and without going into the issue as the whether the entire tax has been paid by the petitioner, the writ petition stands dismissed as withdrawn for the petitioner to take the benefit of waiver of interest and penalty in terms of Section 128(A) of the said Act.
5. The interim order passed by this Court on 15th July, 2024, accordingly stands vacated.

(Raja Basu Chowdhury, J.)