

**IN THE HIGH COURT OF JUDICATURE AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE**

HEARD ON: 09.09.2025

DELIVERED ON: 09.09.2025

**CORAM:
THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)**

**WP.TT 12 of 2025
With
I.A. No. CAN 1 of 2025**

**Topsel Pvt. Ltd.
Versus
Additional Commissioner of Commercial Taxes, West Bengal & Ors.**

Appearance:-

**Mr. Avra Mazumder
Mr. Suman Bhowmik**

.....For the Petitioner

Mr. Saptak Sanyal

.....For the State

(Judgment of the Court was delivered by T.S. SIVAGNANAM, C.J.)

1. This writ petition has been filed by the assessee challenging the order passed by the West Bengal Taxation Tribunal (Tribunal) dated 9th December, 2024 (hereinafter referred to as "the Tribunal") by which the application filed by the appellant/assessee being, RN-216 of 2024 was dismissed.
2. The writ petitioner had filed this writ petition on 23rd May, 2025. When the writ petition was pending, the writ petitioner had thought it fit to resolve the issue by approaching the authorities under the provisions of the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999 and accordingly, an application was filed in Form – 1 on 18th April, 2025.

3. The admitted tax has also been remitted for which e-challan has been issued in favour of the writ petitioner.
4. The application in Form No.1 was processed by the authority viz. the Joint Commissioner (Commercial Taxes), Large Tax Payers Unit, 2024 and Form No.3 has been issued in which a discrepancy has been noted stating that the writ petitioner should furnish within two months from the date of the application evidencing that they have sought for leave from this Court for applying for settlement of the dispute.
5. Since the application in Form – 1 was filed during the pendency of the writ petition, the authority is entitled to entertain the application and leave is granted to the writ petitioner to process the application and once for all settle the dispute with regard to the said tax liability.
6. With the above observation, writ petition stands disposed of alongwith the connected application (I.A. No. CAN 1 of 2025).
7. No costs.
8. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

I agree.

(CHAITALI CHATTERJEE (DAS), J.)