

IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
ORIGINAL SIDE

BEFORE:
The Hon'ble JUSTICE DEBANGSU BASAK
AND
The Hon'ble JUSTICE MD. SHABBAR RASHIDI
Date : 6th February, 2025.

APO 106 of 2018
IA NO: GA 2 of 2013 (Old No: GA 2741 of 2013)
STATE OF WEST BENGAL AND ORS.
VS.
PEPSICO INDIA HOLDINGS PRIVATE LIMITED

WITH
APO 107 OF 2018
IA NO: GA 2 OF 2013 (Old No: GA 2744 of 2013)
JOINT COMMISSIONER, COMMERCIAL TAX, GROUP I, BARRACKPUR &
ORS.
VS.
CENTURY EXTRUSIONS LTD & ANR.

WITH
APO 108 OF 2018
IA NO: GA 2 OF 2013 (Old No: GA 2750 OF 2013)
STATE OF WEST BENGAL & ANR.
VS.
SIEMENS LTD & ANR.

WITH
APO 113 OF 2018

IA NO: GA 2 OF 2013 (Old No: GA 2736 of 2013)

STATE OF WEST BENGAL & ANR.

VS.

IMPEX FERROTECH LTD & ANR.

WITH

APO 114 OF 2018

IA NO: GA 2 OF 2013 (Old No: GA 2734 of 2013)

STATE OF WEST BENGAL AND ANR

VS.

IMPEX METAL AND FERRO ALLOYS LTD AND ANR.

WITH

APO 116 OF 2018

IA NO: GA 2 OF 2013 (Old No: GA 2729 OF 2013)

STATE OF WEST BENGAL AND ORS

VS.

RANBAXY LABORATORIES LTD.

WITH

APO 117 OF 2018

IA NO: GA 2 OF 2013 (Old No: GA 2727 of 2013)

STATE OF WEST BENGAL & ORS.

VS.

DUTCH TECH TOOLS PVT.LTD.

WITH

APO 122 OF 2018

IA NO: GA 2 OF 2013 (Old No: GA 2713 OF 2013)

STATE OF WEST BENGAL AND ORS.

VS.

NOKIA INDIA PVT LTD.

WITH
APO 123 OF 2018
IA NO: GA 2 OF 2013 (Old No: GA 2719 of 2013)
GA 3 OF 2017 (Old No: GA 3163 of 2017)
STATE OF WEST BENGAL AND ORS.
VS.
MARICO LIMITED

WITH
APO 125 OF 2018
IA NO: GA 2 OF 2013 (Old No: GA 2720 of 2013)
STATE OF WEST BENGAL & ANR.
VS.
GLAXOSMITHKLINE CONSUMER HEALTHCARE LTD.

WITH
APO 126 OF 2018
IA NO: GA 2 OF 2013 (Old No: GA 2723 OF 2013)
STATE OF WEST BENGAL & ORS.
VS.
ROHIT FERROTECH LIMITED &Anr.

WITH
APO 128 OF 2018
IA NO: GA 1 OF 2013 (Old No: GA 2187 OF 2013)
STATE OF WEST BENGAL AND ORS.
VS.
GODREJ CONSUMER PRODUCTS LIMITED

For the State : Mr. Saptak Sanyal, Adv.

For Ranbaxy Laboratories Pvt. Ltd. : Mr. Suman Basu, Adv.

For the Respondent : Ms. Sanchari Chakraborty, Adv.
(item 8) Ms. Akanksha Choudhury, Adv.

CIVIL APPELLATE JURISDICTION

APPELLATE SIDE

MAT 1398 of 2013

STATE OF WEST BENGAL & ORS.

-VS

SOVA ELECTRONICS CASTING LTD. & ANR.

WITH

MAT 1399 of 2013

STATE OF WEST BENGAL & ANR.

-VS

KUNJ BIHARI STEEL PVT.LTD. & ANR.

WITH

MAT 1400 of 2013

STATE OF WEST BENGAL & ORS.

-VS

VIKRAM INDIA LTD. & ANR.

WITH

MAT 1408 of 2013

STATE OF WEST BENGAL & ORS.

-VS

M/S. BLUE MOON COMMERCIAL PVT. LTD. & ORS.

WITH

COT 41 of 2017

STATE OF WEST BENGAL & ORS.

VS.

TATA STEEL LIMITED& ORS.

WITH

MAT 1385 of 2013

STATE OF WEST BENGAL AND ORS.

-VS

MITTAL TECHNOPACK PRIVATE LTD & ANR.

WITH

MAT 1386 of 2013

STATE OF WEST BENGAL & ORS.

-VS

TAMRA DHATU UDYOG PVT. LTD. & ANR.

WITH

MAT 1387 of 2013

STATE OF WEST BENGAL AND ANR.

-VS

SHAKAMBARI ISPAT & POWER LTD. & ANR.

WITH

MAT 1388 of 2013

STATE OF WEST BENGAL AND ANR.

-VS

SHAKAMBARI OVERSEAS TRADES PVT. LTD.& ANR.

WITH

MAT 1389 of 2013

STATE OF WEST BENGAL AND ANR.

-VS

GAGAN FERROTECH LTD. & ANR.

WITH

MAT 1390 of 2013

STATE OF WEST BENGAL AND ANR.

-VS

HINDALCO INDUSTRIES LTD. & ANR.

WITH

MAT 1391 of 2013

THE STATE OF WEST BENGAL AND ORS.

-VS

SUMO METALLIC PVT. LTD. & ANR.

WITH

W.P.T.T. 4 of 2023

THE STATE OF WEST BENGAL & ORS.

VS.

BENTEC INDIA LTD.

WITH

W.P.T.T. 6 of 2023

IA NO: CAN 1 of 2024

CAN 2 of 2024

CAN 6 of 2024

THE STATE OF WEST BENGAL & ORS.

VS.

SAMSUNG INDIA ELECTRONICS PRIVATE LIMITED

WITH

W.P.T.T. 2 of 2024

STATE OF WEST BENGAL & ORS.

VS.

HARIOM POLYPACKS LTD.

WITH

W.P.T.T. 3 of 2024

THE STATE OF WEST BENGAL & ORS.

VS.

GSA RETAIL LTD.

WITH

W.P.T.T. 4 of 2024

STATE OF WEST BENGAL & ORS.

VS.

KRISHNA ALEX PVT.LTD.

WITH

W.P.T.T. 5 of 2024

THE STATE OF WEST BENGAL & ORS.

VS.

BIRLA TYRES LTD.

WITH

W.P.T.T. 6 of 2024

THE STATE OF WEST BENGAL & ORS.

VS.

JVL AGRO INDUSTRIES LTD. & ANR.

WITH

W.P.T.T. 7 of 2024

THE STATE OF WEST BENGAL & ORS.

VS.

MARS FRAGRANCE PVT.LTD.

WITH

W.P.T.T. 8 of 2024

THE STATE OF WEST BENGAL & ORS.

VS.

OM PRAKASH AGARWAL.

WITH

W.P.T.T. 9 of 2024

THE STATE OF WEST BENGAL & ORS.

VS.

MODERN INDIA CONCAST LTD.

WITH

W.P.T.T. 10 of 2024

THE STATE OF WEST BENGAL & ORS.

VS.

MODERN INDIA CONCAST LTD.

WITH

W.P.T.T. 11 of 2024

THE STATE OF WEST BENGAL & ORS.

VS.

K.D. GUPTA & CO.

WITH
W.P.T.T. 12 of 2024
STATE OF WEST BENGAL & ANR.

VS.

KUNAL GARG

WITH
W.P.T.T. 13 of 2024
THE STATE OF WEST BENGAL & ORS.

VS.

K.D. GUPTA & CO.

WITH
W.P.T.T. 14 of 2024
THE STATE OF WEST BENGAL & ORS.

VS.

M/S. MAYA AUTOMOBILE.

WITH
W.P.T.T. 15 of 2024
THE STATE OF WEST BENGAL & ORS.

VS.

RITUM JAIN.

WITH
W.P.T.T. 16 of 2024
THE STATE OF WEST BENGAL & ORS.

VS.

JHILMIL COMMODITIES PVT.LTD.

WITH
W.P.T.T. 17 of 2024
THE STATE OF WEST BENGAL & ORS.

VS.

MODERN INDIA CONCAST LIMITED.

WITH
W.P.T.T. 18 of 2024

STATE OF WEST BENGAL & ANR.

VS.

DEOKI NANDAN AGARWAL.

WITH

W.P.T.T. 19 of 2024

THE STATE OF WEST BENGAL & ORS.

VS.

HIMADRI CHEMICALS & INDUSTRIES LTD. (HCIL)

WITH

W.P.T.T. 20 of 2024

THE STATE OF WEST BENGAL & ORS.

VS.

ASANSOL POLYFABS PVT. LTD.

WITH

W.P.T.T. 21 of 2024

THE STATE OF WEST BENGAL & ORS.

VS.

HIMADRI CHEMICALS & INDUSTRIES LTD.(HCIL)

WITH

W.P.T.T. 22 of 2024

THE STATE OF WEST BENGAL & ORS.

VS.

TERAI OVERSEAS PVT.LTD.

WITH

W.P.T.T. 23 of 2024

STATE OF WEST BENGAL & ORS.

VS.

SANJEEV KUMAR MALL.

WITH

W.P.T.T. 24 of 2024

THE STATE OF WEST BENGAL & ORS.

VS.

GANPATI CHHAJER.
WITH
W.P.T.T. 25 of 2024
THE STATE OF WEST BENGAL & ORS.
VS.
JVL AGRO INDUSTRIES LTD.
WITH
W.P.T.T. 26 of 2024
THE STATE OF WEST BENGAL & ORS.
VS.
K.D. GUPTA & CO.
WITH
W.P.T.T. 27 of 2024
THE STATE OF WEST BENGAL & ORS.
VS.
S.K. SELIM @ SELIM SEKH
WITH
W.P.T.T. 28 of 2024
STATE OF WEST BENGAL & ANR.
VS.
AJAY PRAKASH AGARWAL
WITH
W.P.T.T. 29 of 2024
THE STATE OF WEST BENGAL & ORS.
VS.
EXCLUSIVE LINES & ANR.
WITH
W.P.T.T. 30 of 2024
THE STATE OF WEST BENGAL & ORS.
VS.
ASANSOL POLYFABS PVT. LTD.
WITH

W.P.T.T. 31 of 2024
THE STATE OF WEST BENGAL & ORS.
VS.
DELSEY INDIA PVT.LTD.
WITH
W.P.T.T. 32 of 2024
THE STATE OF WEST BENGAL & ORS.
VS.
TERAI OVERSEAS PVT.LTD.
WITH
W.P.T.T. 33 of 2024
THE STATE OF WEST BENGAL & ORS.
VS.
KHOKAN MOTORS WORKS PVT.LTD.

For the Respondent : Mr. Somak Basu, Adv.
(in WPTT 6 of 2023 Mr. Swagato Kabiraj, Adv.
along with CAN 6
of 2024))
For Ruchi Soya
Industries Ltd.,
Skipper Ltd.,
One Auto Pvt. Ltd.

For the added : Mr. Saptarshi Roy, Adv.
Respondent in Ms. Gargi Roy, Adv.
WPTT 6 of 2023
(Atibir Industries
Pvt. Ltd.)

For the State : Mr. Tanoy Chakraborty, Adv.

The Court : Judgment and order dated January 30, 2025 is mentioned at the behest of some of the parties. It is submitted that names of learned counsel appearing for some of the parties in the

matters disposed of by such judgment and order were not recorded inadvertently.

In such circumstances, the following names of the learned counsel be inserted in the judgment and order dated January 30, 2025 :-

Mr. Somak Basu, Adv.

Mr. Swagato Kabiraj, Adv.

...for respondent nos. 1447, 1448

in W.P.T.T. 6 of 2023 along with CAN 6 of 2024
for Ruchi Soya Industries Ltd.

...for the respondent no. 1999 in W.P.T.T. 6 of 2023
for Skipper Ltd.

...for the respondent/intervener in W.P.T.T. 6 of 2023
for One Auto Pvt. Ltd.

Mr. Saptarshi Roy, Adv.

Ms. Gargi Roy, Adv.

...for added respondent in W.P.T.T. 6 of 2023
Atibir Industries Pvt. Ltd.

Mr. Tanoy Chakraborty, Adv.

...for the State

The department will incorporate such corrections in the judgment and order dated January 30, 2025.

[DEBANGSU BASAK, J.]

[MD. SHABBAR RASHIDI, J.]