

**IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side**

Ct.551 **23.12.25**

Item No.02 Sws.M

WPA 17906 of 2025

**Satyendra Food Products Private Limited
Vs
State of West Bengal & Ors.**

Mr. Bhaskar Sengupta
Mr. Arup Dasgupta
Ms. Aratrika Saha

....for the petitioner

Mr. Tanoy Chakraborty
Mr. Saptak Sanyal

...for the State

1. Mr. Sengupta, learned advocate appearing for the petitioner hands up to Court a letter dated December 23, 2025 and submits that since during pendency of the writ petition, adjudication order has been passed by the adjudicating authority, therefore, this writ petition challenging the notice to show-cause requires to be withdrawn with liberty to file a fresh writ petition.
2. Since the adjudication order is appealable before the Appellate Authority under Section 107 of the WBGST Act, 2017 therefore, while liberty can be granted to the petitioner to withdraw this writ petition no liberty can be granted to file a writ petition challenging the adjudication order.
3. Accordingly, since the petitioner seeks to withdraw the writ petition, this writ petition is dismissed as

withdrawn with liberty to the petitioner to challenge the adjudication order before the appropriate forum in accordance with law.

(Om Narayan Rai , J.)