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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 20436 of 2025

Rana Engineering Co. India Private Limited & Anr.
Versus
The Executive Engineer, Kangsabati Canal
Division No.1 & Ors.

Mr. Ankit Kanodia
Ms. Megha Agarwal
Mr. Piyush Khaitan
Ms. Tulika Roy
... For the petitioners.

Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
... For the State.

1. The instant writ petition has been filed, inter alia, praying for a direction upon the Executive Engineer, Kangsabati Canal Division No.1, being the respondent no.1 to make payment of GST payable to the petitioner no.1 in addition to the value of works in respect of the work order dated 26th June, 2018.

2. It is the petitioners' case that the business of the petitioner no.1 was previously operated under the name and style of Rana Engineering Co., and subsequently in April, 2020 the said entity was merged with and was succeeded by Rana Engineering Co. India Private Limited, the petitioner no.1 herein.

3. The petitioners' case further proceeds on the premise that the petitioner no.1 had taken over all the assets and liabilities of Rana Engineering Co. In support thereof a notarized take over agreement dated 31st March,

2020 has been disclosed. No other document to establish that the petitioner no.1 has taken over assets and the interest of the erstwhile Rana Engineering Co. has been disclosed.

4. Records reveal that contract awarded by the Governor to the State of West Bengal was in favour of M/s Rana Engineering Co. It is the said Rana Engineering Co. which had carried out the entirety of the contract. According to the petitioners, the said Rana Engineering Co. had at the relevant point of time quoted rates which obviously did not include the Goods and Services Tax (GST) as the quotations were given prior to the enactment of the Goods and Services Tax Act.

5. Mr. Kanodia, learned advocate appearing in support of the writ petition has drawn attention of this Court to the payment certificates to demonstrate that in respect of the invoices which had been raised prior to 1st July, 2017, VAT had been paid, however, in respect of the invoices post July, 2017 the certificate would demonstrate payment of VAT is nil. According to him, the petitioner no.1 is the successor of the said Rana Engineering Co. and is entitled to the benefit of the GST which has been paid by the said Rana Engineering Co. According to Mr. Kanodia, notwithstanding from time to time several representations had been made by the petitioners before the Executive Engineer PWD with a request to reimburse the GST, no step has been taken by the said respondents.

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6. Having heard the learned advocates appearing for the respective parties and noting that the petitioners had made several representations, *inter alia*, including the representation dated 24th July, 2025 and noting that no decision has been taken on the basis thereof, I am of the view that at this stage without going into the issue of eligibility of the petitioner no.1 to claim the benefit on account of Rana Engineering Co. it shall be prudent to permit the petitioner to make an appropriate application before the respondent no.3.

7. If such application is made, the respondent no.3 shall be at liberty to take a decision in that regard upon giving an opportunity of hearing to the petitioners within a period of six months from the date of filing of such application.

8. All points are kept open.

9. With the above observations and directions, the writ petition is disposed of.

Urgent Photostat certified copy of this order, if applied for be given to the parties upon compliance with the requisite formalities.

(Raja Basu Chowdhury, J.)