

15 **03.12.
2025**

Ct. No.

Ab

WPA 20906 of 2025

Skeli Limited

Vs.

**Joint Commissioner, Member (SVLDRS),
Designated Committee, Kolkata North
Commissionerate and others.**

**Mr. Purnendu Sekhar Bhadra,
Mr. Chandranath Chattopadhyay.**

... for the petitioner.

**Mr. Kaushik Dey,
Mr. Tapan Bhanja.**

... for the CGST Authority.

Ms. Hasi Saha.

... for the respondent no. 5.

1. Affidavit of service filed in Court today
is taken on record.

2. This writ petition lays challenge to an
order dated January 14/15, 2021 passed by the
Designated Committee whereby the Committee has
rejected the petitioner's application dated December
12, 2019 under SVLDRS-1 Scheme on the grounds
that the petitioner's case pertained to
Visakhapatnam Commissionerate and that a writ
petition challenging an order in original passed
against the petitioner was pending before the Hon'ble
Andhra Pradesh High Court. The Designated
Committee held that the Committee did not have
jurisdiction to entertain the petitioner's application.

3. Mr. Bhadra, learned Advocate

appearing on behalf of the petitioner, submits that the order impugned i.e. the order dated January 14/15, 2021 passed by the Designated Committee, cannot be sustained inasmuch as the Committee had jurisdiction to entertain the petitioner's application. It is submitted that since the petitioner's registration is under the Kolkata North Commissionerate, therefore, the petitioner rightly approached the Designated Committee and the application filed by the petitioner could not have been rejected by the said Committee. It is noticed that the order impugned in the writ petition was passed on January 14/15, 2021 and the petitioner has approached this Court only on August 29, 2025 by way of the present writ petition.

4. The petitioner has sought to explain the delay occasioned in approaching this Court by stating that the petitioner was waiting for rectification of the order impugned in terms of the Instruction No. 01/2021-CX (F No. 267/41/2021-CX8) as well as the outcome of the writ petition filed before the Hon'ble Andhra Pradesh High Court against the order in original dated June 28, 2011.

5. It is settled that although no period of limitation is prescribed for filing a writ petition yet in terms of the law laid down by the Hon'ble Supreme Court in case of *State of Madhya Pradesh & Anr. vs.*

Bhailal Bhai reported at AIR 1964 SC 1006, to the effect that a writ petition should ordinarily not be entertained after expiry of period within which a suit should have been filed on the selfsame cause of action.

6. Since the explanation provided by the petitioner for a delay of more than four years in approaching this Court, is not at all satisfactory, this Court is not inclined to entertain the writ petition.

7. WPA 20906 of 2025 stands dismissed.
No costs.

8. Urgent Photostat certified copy of this order, if applied for, be given to the parties on priority basis.

(Om Narayan Rai, J.)