10. 10.09.2025
Court No.05.

(Pritam)

WPA 22906 of 2024

Royal Calcutta Golf Club.

-Vs.-

Senior Joint Commissioner of State Tax, Behala Circle, Kolkata & Ors.

Mr. Avra Mazumder,
Ms. Alisha Das,
Mr. Suman Bhowmik,
Mr. Samrat Das,
Ms. Elina Dey,
Mr. Siddhartha Das.
...for the petitioner.

Mr. Tanoy Chakraborty,
Mr. Saptak Sanyal.
....for the State.

1. Challenging, inter alia, the order dated 24th January, 2024 passed by the Appellate Authority under Section 107 of the WBGST/CGST Act, 2017 (hereinafter referred to as 'the said Act'), the present writ petition has been filed.
2. Having heard the learned Advocates appearing for the respective parties and taking note that the appellate tribunal under Section 112 of the said Act is yet to be constituted, I am of the view that the writ petition is required to be heard.
3. Further considering the amendment introduced to the Central Goods and Services Tax Rules, 2017 by way of a notification dated 10th July, 2024 and the insertion of proviso to Rule 88B and the recommendations made

by the 53rd GST Council meeting held on 22nd June, 2024, I am of the view that the petitioner has been able to make out a prima facie case though, Mr. Chakraborty, learned advocate appearing on behalf of the respondents would submit that the aforesaid amendment is only prospective and as such does not in any way afford any relief to the petitioner.

4. Considering the aforesaid aspects and the balance of convenience, the demand dated 24th January, 2024 raised by the respondents in form APL-04 shall remain stayed during pendency of the writ petition or until further order, whichever is earlier.

5. Let affidavit-in-opposition to the present writ petition be filed within a period of four weeks after the annual vacation; reply, if any, thereto be filed within a period of two weeks thereafter.

6. Liberty to mention after expiry of the period for exchange of affidavits.

(Raja Basu Chowdhury, J.)