11. 07.05.2025
(D/L) Court No.05.

(PP)

WPA 25909 of 2024
With
CAN 1 of 2024
CAN 2 of 2024

Delta Autocorp Limited
-Vs.-
Deputy Commissioner of Customs,
Post Clearance Audit (Port)

Mr. Vinay Kumar Shraff,
Mr. Swarnwarshi Poddar,
Ms. Priya Sarah Paul
...for the petitioner.
Ms. Manasi Mukherjee,
Mr. Bijitesh Mukherjee
....for the respondent.

1. Challenging *inter alia*, the competency of the Principal Commissioner of Customs (Port) to demand Integrated Goods and Service Tax under the provisions of IGST Act, 2017 (hereinafter referred to as "the said Act") the instant writ petition and connected applications have been filed.
2. Today, Mr. Shraff, learned advocate representing the petitioner by placing before this Court an order in original dated 2nd May, 2025 issued by the Principal Commissioner of Customs (Port) would submit that the Show Cause-cum-Demand Notice dated 4th November, 2024 issued against the petitioner under the provisions of Section 28(1) of the Customs Act, 1962 has since been dropped on the premise that the impugned goods are also eligible for IGST @ 5% vide serial no.242A of

Schedule-I of IGST notification no. 001/2017-IT (Rate) dated 30th June, 2017 as this Entry is specifically made for electrically operated vehicles, including two and three wheeled electric vehicles. Let a copy of this order as placed before this Court be retained with the records.

3. Having regard to the submission made by the learned advocate for the petitioner that the grievances of the petitioner having been met, the petitioner does not wish to proceed with the instant writ petition and noting that Ms. Mukherjee, learned advocate representing the respondents does not have any objection, let the writ petition stand dismissed as withdrawn along with the connected applications.

4. Urgent Photostat certified copy of this order may be supplied to the parties upon compliance of all formalities, if applied for.

(Raja Basu Chowdhury, J.)