

19.05.2025
sayandeep
Sl. No. 59
ML
Ct. No. 05

WPA 26460 of 2024

M/s Safelift Crane Hiring Private Limited
Vs.

Assistant Commissioner, CGST and CX,
Shyambazar Division, Kolkata & ors.

Mr. Debasish Ghosh
Ms. Amrita Panja

.....for the petitioner

Mr. U.S. Bhattacharyya
Ms. Ekta Sinha

.....for the CGST

1. Affidavit-of-service filed in Court today be kept on record.
2. The petitioner would submit that the petitioner is entitled to the benefit of the provisions of Section 16(5) of the WBGST/CGST Act, 2017 (hereinafter referred to as the said Act) inasmuch as the matter pertains to the year 2019-20 and the delay in filing the return was within the extended date as provided in Section 16(5) of the said Act.
3. Having heard the learned advocates representing the respective parties, I am of the view that since the statute itself has provided for a respite from the provisions of section 16(4) of the said Act, the respondents ought to consider the same in the light of insertion of the section 16(5) in the said Act. The matter is remanded back to the appropriate authority for reconsideration by setting aside the order dated 22nd August, 2024 passed by the proper officer under section 73 of the said Act.
4. With the above observations and directions, the writ petition is disposed of.

(Raja Basu Chowdhury, J.)