

17.07.2025
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 26265 of 2024

Amit Agarwal
Versus
Assistant Commissioner, CGST & CX
Central Division, Kolkata & Ors.

Mr. Vinay Shraff
Mr. Dev Agarwal
Ms. S. Poddar

... For the petitioner

Ms. Manasi Mukherjee
Mr. Tapan Bhanja

... For the CGST authorities.

1. Since the writ petition, being WPA 7788 of 2025 challenging the original order dated 28th January, 2025 under Section 74 of the WBGST/CGST Act, 2017 (hereinafter referred to as the “said Act”), has been dismissed by order dated 17th July, 2025, the instant writ petition, being WPA 26265 of 2024, challenging the show cause notice dated 5th August, 2024 issued under Section 74 of the said Act is also taken up for consideration by consent of the parties, and accordingly also stands dismissed based on the observations made in the order dated 17th July, 2025.

(Raja Basu Chowdhury, J.)