

29.07.2025
Item No.
AD 4
Saswata

WPA 27720 of 2024

**M/s Bhavatarini Refrigeration
Vs
Assistant Commissioner, CGST & C.Ex, Rishra
Division**

Mr. Suman Bhowmik
Mr. Samrat Das
Ms. Elina Dey
Mr. Siddharth Das

...For the petitioner

Mr. Bhaskar Prasad Banerjee
Mr. K.K.Maity

...For the CGST & CX

Mr. Rivu Dutta
Mr. Pradip Paul
Mr. Rhitam Chatterjee

...For the Union of India

1. The instant writ petition has been filed, inter alia, praying for a direction upon the respondents to provide the petitioner with a certified copy of the order in original dated 7th October 2021 for the petitioner to take appropriate steps on the basis thereof.
2. On 19th May 2025, this Court was pleased to pass the following order :-

“1. The present writ petition has been filed complaining failure of the respondents to make over the copy of the order in original dated October 7, 2021. Though Mr. Banerjee, learned advocate would submit that initially an attempt was made to serve the petitioner by registered post which was not successful, but latter via e-mail communication the order in original was served on the petitioner, however, since the petitioner would submit that the concerned e-mail is of the erstwhile tax consultant, I am of the view the respondents should take appropriate instructions in the matter.

2. List this matter in the combined monthly list of July, 2025.

3. No coercive steps till the matter is taken up next or until the end of July, 2025, whichever is earlier.”

3. Pursuant to the aforesaid order, Mr. Banerjee learned advocate appearing for the CGST & Customs authorities submits that a true certified copy of the aforesaid order dated 7th October 2021 duly counter signed by the authority has been made over to the petitioner.

4. Having regard to the aforesaid order being made over to the learned advocate appearing for the petitioner, I am of the view that nothing survive in the petition. The petitioner is directed to issue appropriate receipt in course of this day to the respondents for the respondents to retain the same in the file.

5. Let it be recorded that the petitioner having been made over with the true copy of the order in original dated 7th October 2021 passed under the provisions of Finance Act, 1994, all consequences thereon shall follow, by treating the above order to be served on the petitioner, this date, and if any appeal is filed by the petitioner within a period of four weeks from date, the appellate authority having regard to the observations made hereinabove, shall hear out the appeal subject to the petitioner complying with other formalities in accordance with law.

6. With the above direction and observation, the writ petition is disposed of.

7. All parties shall act on the basis of server copy of this order duly downloaded from this Court's official website.

(Raja Basu Chowdhury, J.)