24.09.2025
sayandeep
Sl. No. 11
Ct. No. 05

WPA 27889 of 2024

M/s Uniglobal Papers Pvt. Ltd. & anr.
Vs.
The Union of India & ors.

Mr. Nilotpal Chowdhury
Mr. Prabir Bera
.....for the petitioner

Mr. Tanoy Chakraborty
Ms. Sumita Shaw
Mr. Saptak Sanyal
....for the State

Mr. Soumen Bhattacharjee
Mr. Ankan Das
Ms. Shradhya Ghosh
.....for the UOI

1. The affidavit-of-service filed in Court today be kept on record.

2. Challenging the order dated 29th August, 2024, passed under Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the said Act) in respect of the tax period of 2019 to 2020, the instant writ petition has been filed. It is the petitioner's case that ordinarily in terms of the provisions contained in Section 73(9) of the said Act, the order ought to have been passed within a period of three years. In the instant case, however, the same has been passed much beyond the prescribed period that is 31st December, 2023.

3. According to Mr. Chowdhury, learned advocate representing the petitioner, though the respondents

have purported to invoke the extended period by relying on the notifications dated 31st March, 2023 and 28th December, 2023 issued under Section 168A of the said Act, there was no force majeure event prevailing which could have authorized the invocation of Section 168A.

4. Mr. Sanyal, learned advocate appears on behalf of the respondents. He would submit that the above notification has rightly been issued.

5. Having heard the learned advocates appearing for the respective parties, since the jurisdictional issue has been raised, I am of the view the writ petition should be heard. Further taking into consideration the fact that the order impugned was passed beyond the prescribed period provided for under Section 73(9) of the said Act, and though such period stood extended by the notifications dated 31st March, 2023 and 28th December, 2023 under the provisions of Section 168A of the said Act, the question that remains for consideration is whether there was any force majeure event prevailing which could authorize invocation of such extended period.

6. Having regard thereto and since the petitioner has made out a *prima facie* case, I am of the view that the order impugned should remain stayed till disposal of the writ petition or until further order whichever is earlier.

7. Let affidavit-in-opposition to the instant writ petition be filed within a period of six weeks after the annual vacation. Reply if any thereto, be filed within four weeks thereafter.
8. Liberty to mention.

(Raja Basu Chowdhury, J.)