23.12.2025
Ct. no.551
Sl.41
Samarpita

**W.P.A. 27835 of 2025**

***Vikram Solar Limited***
***Vs.***
***State of West Bengal&Ors.***

*Mr.VVV Sastry,*
*Mr.AnirudhGoyal*
*… for the petitioner*
*Mr.NilotpalChatterjee,,*
*Mr.TanayChakraborty,*
*Mr.SaptakSanyal,*
*Mr.DebrajSahu*
*… for the State*

1. This writ petition seeks issuance of a writ of mandamus, commanding the respondents *"to consider the petitioner's representation dated October 13, 2025 and to issue necessary circulars/ clarification"*.
2. By the said representation, the petitioner has contended that the petitioner has set up a solar module manufacturing facility at the Falta Special Economic Zone (SEZ) in the State of West Bengal and as such the petitioner is exempted from tax, duties, levies and cess payable under the provisions of West Bengal State Laws, for any goods exported out or imported into theSpecial Economic Zone.
3. The petitioner has made elaborate submissions in its representation dated October 13, 2025 and has requested the addressee authority to issue a circular/ instruction clarifying that entry tax shall not be payable on import/procurement of goods by an SEZ unit.

4. Mr.Sastry, learned advocate appearing for the petitioner submits that the said representation has been pending with the respondent authorities since October 13, 2025 and if the respondent authorities take a decision on the said representation, the petitioner would be able to plan its course of action as regards applying under a scheme of Settlement of Dispute, 2025, floated by a TradeCircular dated October4, 2025.
5. It is submitted that such scheme is valid only till December 31, 2025 and that if the respondents do not take a decision on the petitioner's representation, within the said time, the petitioner may not be entitled to apply under the said scheme.
6. Mr.Chakraborty, learned advocate appearing for the respondent GST Authorities submits that this writ petition should not be entertained inasmuch as no mandamus can be issued directing the respondent to issue a circular/ instruction of the nature requested for by the petitioner in its representation dated October 13, 2025. Inviting the attention of this Court to the petitioner's pleadings before the Taxation Tribunal, it is submitted that the very same issue as to whether or not the petitioner is exempted from tax under the State Taxation Laws by reason of the petitioner having a manufacturing unit in the SEZ, was at large before the said Tribunal and assessment orders have been passed against the petitioner in such matter.

7. It is submitted that the matter is presently pending before the Hon'ble Supreme Court and wherein the assessment orders have been stayed by the Hon'ble Supreme Court.

8. Mr.Chakraborty, further submits that in such view of the matter, the authorities will not be able to accede to the request of the petitioner as made in the representation dated October 13, 2025 and such the writ petition should not be entertained.

9. Mr.Sastry, learned advocate appearing for the petitioner refutes the contention of Mr.Chakrabortyand submits that the Hon'ble Supreme Court has only directed the State Authorities not to take any coercive action in the matter.

10. Heard learned advocates appearing for the respective parties and considered the material on record. It is apparent that the petitioner had urged thispoint before the Tribunal that the petitioner was (is) exempted from tax under the West Bengal State Laws by dint of the petitioner having a manufacturing unit in the SEZ. It has been submitted by the parties that the matter is presently pending before the Hon'ble Supreme Court. In such of the view of the matter no mandatory direction can be passed directing the respondent-state authorities to issue a circular or clarificatory instruction of the nature sought for by the petitioner. However, this order shall not prevent the respondents-State Authoritiesfrom considering and disposing of the petitioner's

representation dated October 13, 2025, in accordance with law and without in any manner violating any order passed by the Hon'ble Supreme Court, as expeditiously as possible. Needless to mention that this Court has not expressed any opinion on the merits of the petitioner's case or on the representation dated October 13, 2025.

11. With the aforesaid observation, the writ petition being **WPA 27835 of 2025** is disposed of. No costs.

**(Om Narayan Rai, J.)**