28.07.2025
ML
Item No. 04
Ct.-05
Sayandeep

WPA 31091 of 2024

Eastern Metec Pvt. Ltd.
versus
State of West Bengal & Ors.

Mr. Siddhartha Das Gupta
Mr. Debabrata Das
Mr. Souvik Guha
....For the petitioner
Mr. Nilotpal Chatterjee
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
...For the State

1. The petitioner is aggrieved by the failure on the part of the appellate authority to appropriately consider ITC available on Bank charges. According to the petitioner, the Bank by treating the petitioner as an unregistered tax payer has filed GSTR 1 on B to C basis (business to customer). This aspect was not considered appropriately by the proper officer. On appeal, the appellate authority also chose to ignore the same. In support of the aforesaid contention, the petitioner relies on the Bank statements and other supporting correspondences.

2. Though, Mr. Sanyal would object to placing reliance on above documents, having regard to the fact that the aforesaid documents had not been previously disclosed though copy thereof has been made over to Mr. Sanyal in Court today, I am of the view, having regard to the disclosure made by the petitioner in Court the order passed by the appellate authority

needs to be re-visited. In view thereof, while setting aside the order dated 21st November, 2023, I direct the appellate authority to re-consider the appeal in the light of the fresh disclosure made by the petitioner. The consequential demand raised by the respondents in APL 04 dated 28th November, 2023 stands quashed.

3. The documents including the Bank statements and the relevant communications dated 30th December, 2019 and 4th October, 2018 are taken on record.

4. With the above observations and directions, the writ petition is disposed of.

(Raja Basu Chowdhury, J.)