63 06.03.2025
NB Ct. 02

Calcutta High Court
In The Circuit Bench At Jalpaiguri
Appellate Side

WPA 2962 of 2023
CAN 1 of 2025

Santi Kumar Oswal
Vs.
Assistant Commissioner of Revenue BI
(North Bengal), Alipurduar Zone & Ors.

Mr. Boudhayan Bhattacharyya,
Ms. Stuti Bansal,
Mr. Soumava Gangopadhyay.
…for the petitioner.

Mr. Ratan Banik,
Mr. Biswa Raj Agarwal,
Mr. D. Agarwal.
…for the respondent nos.4&6.

Learned counsel appearing on behalf of the petitioner submits as follows. During pendency of the writ petition, an amendment was brought in under the GST Act. Now, it is for the petitioner to file a rectification application, which will be considered by the respondent authorities.

The CGST authorities are represented.

In view of the above, no further order need be passed in this regard. Therefore, the writ petition is disposed of without any further order as to costs.

However, the petitioner shall be at liberty to file necessary rectification application, which shall be considered in accordance with law.

The application being CAN 1 of 2025 also accordingly, stands disposed of.

Urgent photostat certified copy of this order may be supplied to the parties expeditiously, if applied for.

(Jay Sengupta, J.)