

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

Ct.551 **09.01.2026**
Item No.609 Sws.M

WPA 1799 of 2025

R.B. Construction
Vs
The State of West Bengal & Ors.

Mr. Sattwik Bhattacharyya
Ms. Reshma Sharma
...for the petitioner

Mr. Rajarshi Basu
Mr. S. T. Mina
...for the State

1. None appears for the respondent Nos. 2 and 4 despite service.

2. This writ petition has been filed alleging inaction on the part of the respondents in considering the petitioner's representation and making payments of amounts to the petitioner which the petitioner is entitled to on account of GST.

3. Heard learned advocates appearing for the respective parties and considered the material on record.

4. It appears that the petitioner's claim pertains to additional payments on account of GST in view of the change of taxation regime from VAT to GST.

5. Since the petitioner has already made a representation before the respondents as far back as on October 3, 2023, the respondent No. 4 shall consider and dispose of the petitioner's representation within a period of four weeks from the date of communication of this order upon affording an

opportunity of hearing to the petitioner, strictly in accordance with law.

6. It is clarified that this Court has not gone into the merits of the petitioner's case and that all points are left open to be decided by the respondent No. 4, in accordance with law.

7. It is further clarified that this order shall not be treated as mandate to make any payment to the petitioner in terms of the petitioner's representation or as a passport to cross over a bar of limitation, if any.

8. With the above observations, WPA 1799 of 2025 stands disposed of.

9. Urgent photostat certified copy of this order, if applied for, be supplied to the parties on urgent basis after completion of necessary formalities.

(Om Narayan Rai , J.)