

12.06.2026
ct no. 10
Sl.2
RP

WPA 11467 of 2023
M/s. Patton International Limited.
-Versus-
Union of India and Ors.

Mr. Rahul Dhanuka,
Mr. Niraj Baheti

...for the petitioners

Mr. Bhaskar Prosad Banerjee,
Mr. Abhradip Maity

...for the respondents

1. Petitioners submit that since the Appellate Tribunal has already been constituted and is functional the instant writ petition be transferred to the Appellate Tribunal and seeks four weeks time to prefer an appeal before the GSTAT Kolkata under Section 112 of the CGST Act, 2017/WBGST Act, 2017. The period during which the writ petition has been pending be excluded for computing limitation.
2. With the above observation, the writ petition is disposed of.

(Smita Das De, J.)