D/L.2 & 3.
May 11, 2026.
MNS.

MAT No. 840 of 2017
+
CAN 2 of 2020 (Old CAN 5114 of 2020)
+
CAN 3 of 2020 (Old CAN 5115 of 2020)
+
CAN 4 of 2020 (Old CAN 5116 of 2020)
With
MAT No. 844 of 2017
+
CAN 2 of 2020 (Old CAN 5110 of 2020)
+
CAN 3 of 2020 (Old CAN 5112 of 2020)
+
CAN 4 of 2020 (Old CAN 5113 of 2020)

M/s. Spice Retails Limited
Vs.
The Sales Tax Officer and others

Mr. Rahul Tangri,
Mr. Shovit Betal, Advs.

… for the appellant.

1. Learned counsel appearing for the appellant seeks to withdraw the appeals with liberty to file before the appellate authority.

2. Learned counsel cites a co-ordinate Bench judgment passed in MAT No. 783 of 2017, where the Division Bench granted similar opportunity, however, further observing that if such appeals are filed and the conditions in Section 84(1) are complied with, the appellate authority shall entertain the appellants' appeals without rejecting the same on the ground of limitation.

3. We find from the submissions of the appellant that the present appeals were filed not only on merits but also

challenging the *vires* of the certain provisions, due to which those were filed before this Court and not the appellate authority. However, as the issue of *vires* has since been settled by judgments of this Court, the same does not remain relevant and the appellant now seeks to restrict the challenge to the merits of the case, which can very well be canvassed before the appellate authority.

4. In the above backdrop, the period spent in pendency of the appeals before this Court ought not to be taken into consideration for the purpose of counting limitation.

5. Hence, MAT No. 840 of 2017 along with CAN 2 of 2020 (Old CAN 5114 of 2020), CAN 3 of 2020 (Old CAN 5115 of 2020) and CAN 4 of 2020 (Old CAN 5116 of 2020) and MAT No. 844 of 2017 along with CAN 2 of 2020 (Old CAN 5110 of 2020), CAN 3 of 2020 (Old CAN 5112 of 2020) and CAN 4 of 2020 (Old CAN 5113 of 2020) are dismissed as withdrawn, with liberty to the appellant to file fresh appeals against the orders impugned herein on the selfsame grounds as in the present appeals, apart from that of *vires,* before the appropriate authority.

6. If such appeals are filed, the appellate authority shall take into consideration the period of pendency of the appeals before this Court and grant the benefit of Section 14 of the Limitation Act to the appellant.

7. The learned Advocate-on-record for the appellant is granted liberty to take back the certified copies of the impugned judgments/orders for the purpose of preferring

such appeals before the appellate authority, upon furnishing photocopies thereof for the records.

8. There will be no order as to costs.

(Biswaroop Chowdhury, J.) (Sabyasachi Bhattacharyya, J.)