

17
23.6.2026
Ct. No. 10
AB

In The High Court At Calcutta
Appellate Side
Constitutional Writ Jurisdiction

WPA 18299 of 2025

Subhas Sethi

Vs.

The State of West Bengal & Ors.

Mr. S. A. Ahmed

... for the petitioner

Mr. Nikunj Berlia

Mr. Bijitesh Mukherjee

Mr. Samarjit Roy Chowdhury

Mr. Ram Chandra Agarwal

... for the State-respondent

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 executed for computing limitation.
2. With the above observation, the writ petition is disposed of.

(Smita Das De, J.)