

08.04.2026
Ct. No. 237
Sl. No.1
skg

W.P.A. 23847 of 2024

**CBF Component Private Limited & Anr.
Vs.
The Union of India & Ors.**

Mr. Himangshu Kumar Ray,
Mr. Arup Dasgupta,
Mr. Bhaskar Sengupta,
....for the petitioners

Mr. Vipul Kundalia, Sr. Adv.
Mr. Ekta Sinha,
...for the respondents

Mr. R.N. Bag,
Ms. Sabita Roy,
...for Union of India

Let the phrase **“Rule 19(3) of the Central Goods and Services Tax Rules, 2017”** as recorded in the fourth paragraph of the third page of the order dated April 2, 2026 be corrected as **“Rule 92(3) of the Central Goods and Services Tax Rules, 2017”**.

Let the above correction be incorporated in the order dated April 2, 2026.

Department is directed to carry out the necessary correction.

(Kausik Chanda, J.)