20-05-2026
ct no. 10
Sl. 3
RP

WPA 24357 of 2022
With
CAN 1 of 2026

Novartis Healthcare Pvt. Ltd.

-Versus-

The Union of India and Ors.

Mr. Shovendu Banerjee,
Mr. Soumyajit Mishra,
Mr. Durgaprasad Poojari

…for the petitioner

Ms. Priti Jain

…for the UOI

1. Despite service none appears on behalf of the State respondent.
2. This is an application filed by the petitioner praying for an appropriate order to grant leave to withdraw the above WPA No. 24357 of 2022 with liberty to avail the remedy an appeal against the impugned order dated 28.07.2022 Under Section 112 of the Central Goods and Service Tax Act, 2027 read with similar provisions under the West Bengal Goods and Services Tax Act, 2017.
3. This writ petition has been filed challenging the 28.07.2022 order dated April 6, 2024, passed by the appellate authority under Section 107 of the State Goods and Services

Tax Act and the Central Goods and Services Tax Act, 2017.

4. Learned counsel appearing on behalf of the State submits that the petitioner now has an alternative remedy before the Appellate Tribunal constituted under Section 112(1) of the Central Goods and Services Tax Act, 2017. It appears that, at the time of filing of the writ petition, the Appellate Tribunal under Section 112(1) of the Central Goods and Services Tax Act, 2017 had not been constituted.

5. It further appears that a notification dated September 17, 2025 has since been issued by the Department of Revenue, Ministry of Finance, which reads as follows:-

6. "*S.O. 4220(E). conferred by sub-section (1) of Section 112 of the In exercise of the powers Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby notifies the 30th day of June, 2026, as the date upto which appeal may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against is communicated to the person preferring the appeal before the 1st day of April, 2026 and all appeals in respect of order communicated on or after 14 April, 2026 may be filed before the Appellate Tribunal within three months from the date on which such order is communicated to the person preferring the appeal*"

7. In view of the aforesaid, I am not inclined to entertain the present writ petition.

8. The application being CAN 1 of 2026 is allowed and disposed of.

9. Accordingly the writ petition being **WPA 24357 of 2022** is also disposed of, with liberty to the petitioner to prefer an appeal in terms of the aforesaid notification dated September 17, 2025 before the Appellate Tribunal.

10. There shall be no order as to costs.

11. Urgent Photostat certified copy of this order, if applied for, be given to the parties on usual undertaking.

(Smita Das De, J.)