

25.6.2026
ct no. 10
Sl. 13
AGM

WPA 29142 of 2024

Balaram Halder

-Versus-

The State of West Bengal & Ors.

Mr. D. P. Dutta.
Mr. Souvik Sen.
Mr. Sumanta Ganguly.

...for the petitioner.

Mrs. Manju Agarwal.
Mr. Bijitesh Mukherjee.
Mr. Ram Chandra Agarwal.

... For the State.

1. Petitioner submits 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 petition has been pending be excluded for computing limitation.
2. With the above observation, the writ petition is disposed of.
3. Urgent photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Smita Das De, J.)