

03
13.8.2026
Court No. 10
AGM

**In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side**

W.P.A. 22503 of 2023

**The Holy Decorators
-versus
The Assistant Commissioner of State Tax, Bureau of
Investigation, (South Bengal) Head Quarters & Ors**

**Mr. Bhaskar Sengupta.
...For the Petitioner.**

**Mr. Bijitesh Mukherjee.
Ms. Manasi Mukherjee.
... For the State respondent.**

1. The 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.)