

04
17.7.2026
Court No. 10
AGM

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

W.P.A. 23598 of 2025

**M/s. Subhransu Oversies
-versus
The State of West Bengal & Ors**

**Mr. Pradip Kumar Das.
Mr. Subrata Mukherjee.
Mr. A. Das.
...For the Petitioner.**

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

1. Learned advocate appearing on behalf of the petitioner has tendered a letter of withdrawal dated June 16, 2026 from which it transpires that his client does not wish to proceed with the adjudication of the writ petition since during the pendency of the writ petition the petitioner has already preferred an appeal against the order of adjudication.
2. Since the Appellate Tribunal is now functional, the petitioner seeks to pursue the appropriate statutory remedy.
3. The written instruction given by the petitioner to his learned advocate be taken on record.
4. The petitioner further 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.

5. With the above observation, the writ petition is disposed of.
6. Urgent photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Smita Das De, J.)