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IN THE HIGH COURT AT CALCUTTA
CIRCUIT BENCH AT JALPAIGURI
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 1944 of 2026

M/s Sri Madan Mohan Pharmacy
Versus
The State of West Bengal & Ors.

Mr. Dibyajyoti Bhowmik
Mr. Monoj Saha
... For the petitioner.

Mr. Jagriti Mishra, Ld. AAAG
Mrs. Rajni Singh Dev
... For the State.

1. Though the petitioner has challenged the order dated 13th January, 2026 passed by the appellate authority rejecting the petitioner's appeal arising out of challenge to an order dated 20th February, 2025, passed under Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the "said Act"), however, the learned advocate for the petitioner at the time of presenting the case would submit, on instruction, that since the Appellate Tribunal is now available and functional he seeks to withdraw the writ petition with liberty to proceed before the Appellate Tribunal.

2. Ms. Acharya, learned advocate appearing for the State does not raise any objection.

3. Having regard thereto, let writ petition be dismissed as withdrawn with liberty to proceed before the Appellate Tribunal in accordance with law.

4. Considering the fact that the writ petition has been filed on 19th August, 2026, I am of the view in the event the petitioner files appeal before the Appellate Tribunal within a period of two weeks from date, the Appellate Tribunal, having regard to the pendency of the writ petition before this Court, shall hear out and dispose of the appeal on merits, in accordance with law.

Urgent Photostat certified copy of this order, if applied for, be given to the parties upon compliance with the requisite formalities.

(Raja Basu Chowdhury, J.)