

01
8.9.2026
Court No. 10
AGM

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

W.P.A. 19262 of 2022

**National Carriers Corporation Private Limited
-versus
Assistant Commissioner State Tax, Barrackpore
Zone & Ors**

**Mr. Akshat Agarwal.
Ms. Tanima Ghosh.
...For the Petitioner.**

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

1. Learned advocate appearing on behalf of the petitioners have tendered a letter of withdrawal dated 29.08.2026 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 petitioners seek to pursue the appropriate statutory remedy.
3. The written instruction given by the petitioners 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.)