

24.6.2026
ct no. 10
Sl. 01
AGM

WPA 29071 of 2024

M/s.Siba Sakti @ Shiva Shakti
-Versus-
Union of India and Ors.

Ms. Malabika Roy Dey.
...for the petitioner.

Mr. Amal Kumar Datta.
... for the Union of India.

Mr. Shiv Shankar Banerjee.
Mr. Tapan Bhanja.
... For the CGST Authority.

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.)