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Ct.9.

CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
APPELLATE SIDE

WPA 1991 of 2026

Cosmopolitan Solar Energizer
Versus
The State of West Bengal & Ors.

Mr. A. Majumder
Mr. Anurag Sharma
… For the petitioner.

Mr. Jagriti Mishra, Ld. AAAG
Mr. Ashok Kr. Singh

… For the State

1. Challenging the order dated 21st May, 2026 passed under Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the said Act) for the tax period of April, 2019 to March, 2020, the instant writ petition has been filed.
2. Though initially Mr. Majumder, the learned advocate appearing in support of the petition had tried to canvass that since the proper officer did not pass the order within the period as directed by a co-ordinate Bench of this Court in WPA 2129 of 2025 on 31st October, 2025, the order so passed by the authorities is without jurisdiction, however, subsequently, he would thereafter submit that in any event, having regard to the provisions contained in Section 128A of the said Act which has been inserted by the Finance (No. 2) Act of 2024 with effect from 1st November,

2024, and since the demand is in respect of the period between 1st July, 2017 and 31st March, 2020, the petitioner is entitled to avail the benefit of the said Section by filing a belated applications especially, in the light of the judgment delivered in the case of **Sri Laxmi Borewell Agencies** vs. **Assistant Commissioner of Central Tax** reported in **(2026) 186 taxmann.com 453 (Karnataka),** he seeks to withdraw the writ petition.

3. The learned advocate for the State does not raise any objection.
4. Accordingly, let the writ petition be dismissed as withdrawn.
5. Dismissal of the writ petition shall not stand in the way of the petitioner from availing the remedy under Section 128A of the said Act in accordance within law, if so advised.

(Raja Basu Chowdhury, J.)