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13.8.2026
Court No. 10
AGM

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

W.P.A. 22739 of 2024

**Star Printing and Packaging
-versus
The State of West Bengal & Ors**

**Mr. Srinjoy Das.
Mr. Saroj Banerjee.
Mr. Aritra Ghosh.
Ms. Jui Jana.
...For the Petitioner.**

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

1. The 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. The respondents are accordingly restrained from taking any coercive action against the petitioner for a period of four weeks from date so as to enable the petitioner to file the appeal. The parties shall be at liberty to rely on the pleadings filed before this Court.
3. It is clarified that the interim protection granted by this court shall cease to operate

and shall stand vacated ipso facto in case an appeal is not filed within four weeks from today.

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

(Smita Das De, J.)