

08
16.7.2026
Court No. 10
AGM

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

W.P.A. 9120 of 2023

**M/s. Cosyn Limited
-versus
Senior Joint Commissioner of Revenue, Kolkata
South Circle, & Ors.**

**Ms. Manika Roy.
Ms. Anupa Banerjee.
Mr. Rohan Shaw.
...For the Petitioner.**

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

1. Learned advocate appearing on behalf of the petitioner has tendered a letter of withdrawal dated 23.6.2026 and submits that his client does not wish to proceed with the matter, since the subject matter of the writ petition pertains to a challenge to an order of adjudication order passed by the appellate authority.
2. Since the Appellate Tribunal is now functional, the petitioner seeks to pursue the appropriate statutory remedy.
3. In view of such submission, the writ petition stands dismissed as 'non-prosecution'.
4. The written instruction given by the petitioners to his learned advocate be taken on record.
5. 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.

6. With the above observation, the writ petition is disposed of.

7. Urgent photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Smita Das De, J.)