

**CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
APPELLATE SIDE**

WPA 397 of 2024

ARSS Infrastructure Projects Limited
Vs.
The State of West Bengal & Ors.

Ms. Bulbuli Basu
Mr. Roumyadip Saha
...For the petitioner

Ms. Supriya Singh
Ms. Esha Acharya
...For the State

1. This is an appeal directed against an order dated 29 December 2023 passed under section 107 of the West Bengal and Service Tax Act, 2017.
2. It is submitted on behalf of the petitioner that the Tribunal under section 112 of the Act is now functional. In such circumstances, the writ petition should not be proceeded with any further and the petitioner be granted an opportunity to file a statutory appeal under section 112 of the Act.
3. In view of the above, WPA 397 of 2024 stands disposed of by permitting the petitioner to file a statutory appeal under section 112 within a period of 6 weeks from the date of passing of this order and after complying with all necessary formalities.
4. It is made clear that in calculating the period of limitation, the Tribunal shall take into account the pendency of this proceeding and the provisions of section 14 of the Limitation Act, 1963.

5. All interim orders stand vacated.
6. It is clarified that there has been no adjudication on the merits of the case and the Tribunal is directed to decide the same in accordance with law.

[Ravi Krishan Kapur, J.]