ORDER SHEET WPO/2340/2022 IN THE HIGH COURT AT CALCUTTA CONSTITUTIONAL WRIT JURISDICTION ORIGINAL SIDE

TYCOON SUPPLIERS PRIVATE LIMITED VS UNION OF INDIA AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date: 26TH JULY, 2022.

Appearance: Mr. Anupa Banerjee, Adv. Mr. Dipak Dey, Adv. Ms. S. Manna, Adv. ..for the petitioner

Mr. Vipul Kundalia, Adv. Mr. Tapan Bhanja, Adv. ...for the GST authority

Mr. Somnath Bhattacharjee, Adv. ..for the respondent No. 1/Union of India.

The Court : Affidavit of service filed in Court today be kept with the record.

Heard learned Advocates appearing for the parties.

Considering their submissions, I am of the view that there is no scope for passing of any interim order in the matter since the constitutional validity of Section 16(2) (c) of the CGST Act, 2017/SGST Act, 2017 has been challenged.

Let the respondents file affidavit in opposition within four weeks from date. Petitioner to file reply, if any, thereto, be filed within two weeks thereafter.

Since constitutionality of the provision of State GST Act also has been challenged, let the State of West Bengal be added as a party respondent and also State GST authority concerned be impleaded as an added respondent and the copy of this writ petition be served upon the learned Advocate General and State GST authority concerned.

Pendency of this writ petition will not prevent the petitioner from making any representation against the audit report appearing at page 53 of the writ petition before the respondent concerned which shall be considered by the authority concerned in accordance with law.

List this matter for final hearing after seven weeks.

At the time of hearing, parties should be ready with their short written notes of arguments.

(MD. NIZAMUDDIN, J.)

Sbghosh