

12.09.2025
sayandeep
Sl. No. 03
Ct. No. 05

WPA 8118 of 2025
With
CAN 1 of 2025

Tata Play Limited (Formerly known as Tata Sky
Limited)

Vs.

The State of West Bengal & ors.

Mr. Avra Majumdar
Ms. Alisha Das

.... for the petitioner

Mr. N. Chatterjee
Mr. T. Chakraborty
Mr. S. Sanyal

.....for the State

1. The question that falls for consideration in the present application is whether the petitioner is entitled to seek the benefit of Section 4A of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (hereinafter referred to as the said Act). Although on the basis of the disclosure made, the original cutout date for availing the benefit had been extended upto 10th February 2023 which has been further extended till 31st March, 2025 as would appear from the amendment to the said Act effected vide notification dated 16th July, 2025, however, since, Mr. Majumdar, learned advocate representing the petitioner would submit that by the trade circular No. 1 of 2025 dated 4th August, 2025, the aforesaid period has stood further extended till 30th September, 2025, I am of the view that Mr. Sanyal learned advocate representing the respondents should take appropriate instructions in the matter.

2. Let it be placed on records that no document has been disclosed by the petitioner to demonstrate the said Act was further amended, or any further gazette notification has been published.
3. List this matter for further consideration on **19.09.2025.**

(Raja Basu Chowdhury, J.)