

13.7.2026
ct no. 10
Sl. 09
AGM

WPA 14383 of 2026

Ratan Singh

-Versus-

The State of West Bengal and Ors.

Mr. Ankan Das.

Ms. Payel Das.

...for the petitioner.

Mr. Ganga Prosad Mukherjee.

... for the Union of India.

Mr. S. N. Dutta.

... for the respondent no. 1.

Mrs. Manju Agarwal. Ld. A.G.P.

Mr. Ram Chandra Agarwal.

... For the State.

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

(Smita Das De, J.)