

18-05-2026  
ct no. 10  
Sl. 8-11  
RP

**WPA 19155 of 2025**  
**With**  
**CAN 3 of 2026**  
Puspa Furniture Private Limited and Anr.  
**-Versus-**

Union of India and Ors.

**With**  
**WPA 19159 of 2025**  
**With**  
**WPA 19163 of 2025**  
**With**  
**WPA 20850 of 2025**

Mr. Himangshu Kumar Roy,  
Mr. Subhasis Podder,  
Mr. Sushant Bagaria,  
Ms. Shiwani Shaw,  
Mr. Animitra Roy

...for the petitioner

Mr. Bhaskar Prasad Banerjee,  
Mr. Abhradip Maity

...for the respondent CGST & CX

Ms. Hasi Saha

...for the Union of India in WPA  
19155 of 2026, WPA 19159 of 2025 and WPA 19163 of 2025

Ms. Purabi Saha Das

...for the UOI in WPA 20850 of 2025

**In re: WPA 19155 of 2025 with CAN 3 of 2025**

1. Affidavit-of-service along with the affidavit-in-reply to opposition filed in the main writ petition, be taken on record.
2. After hearing CAN 3 of 2026 at length the petitioner submits that he does not wish to proceed with the instant matter.
3. Accordingly, CAN 3 of 2026 is dismissed as withdrawn. The main writ petition shall be listed for hearing.

4. Since pleadings are complete, let the writ petition be listed on 11.06.2026 for hearing of the main writ petition.

**In re: WPA 19159 of 2025, WPA 19163 of 2025 & WPA 20850 of 2025**

5. Let the affidavits filed by the respective parties be taken on record.
6. The writ petition shall be listed on 11.06.2026 under the heading for hearing.

**(Smita Das De, J.)**