

20.04.2026  
Ct. 759

**FMA 1507 of 2025  
With  
CAN 1 of 2025**

**M/s. Lalwani Ferro Alloys Ltd.  
Vs.  
The Assistant Commissioner, CGST & CX, Park Street  
Division, Kolkata South Commissionerate & Ors.**

Mr. Rishabh Karnani  
Mr. Sandip Choraria  
Mr. Akash Chakraborty

... ... for the appellant

Mr. Vipul Kundalia  
Mr. Anurag Roy

... ... for the CGST authority

Mr. Deepanjan Dutta Roy  
Ms. Sanjana Jha

... ... for the respondent no.4

Affidavit-in-opposition filed by the learned counsel  
appearing for the Resolution Professional/respondent  
no.4 be kept with the record.

Mr. Kundalia, learned senior counsel appearing for  
the Union of India prays leave to extend the time to file  
affidavit-in-opposition.

Let affidavit-in-opposition be filed within three  
weeks, reply, if any, be filed within two weeks thereafter.

Let this matter again appear in the Monthly list of  
June, 2026.

**(Uday Kumar, J)**

**(Rajarshi Bharadwaj, J.)**