



N.22Sl

151/CL
03.12.25
Sl-11 & 12
Ct.551
(S.R.)

**WPA 20118 of 2025
With
CAN 1 of 2025**

**M/s Jyoti Tar Products Private Limited & Anr.
v.**

**The Deputy Commissioner, State Tax,
Shibpur Charge & Ors.**

and

**WPA 15138 of 2025
With
CAN 1 of 2025**

**M/s Jyoti Tar Products Private Limited & Anr.
v.**

**The Deputy Commissioner, State Tax,
Shibpur Charge & Ors.**

Mr. Ankit Kanodia
Ms. Megha Agarwal
Ms. Tulika Ray
Mr. Piyush Khaitan ... for the petitioners.

Mr. S.K. Dutta
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
... for the State in WPA 20118 of 2025.

Mr. N. Chatterjee
Mr. Tanoy Chakraborty
Mr. D. Sahu
Mr. Saptak Sanyal
... for the State in WPA 15138 of 2025.

1. Written note of arguments filed on behalf of the respondents is taken on record. Parties have exchanged their written notes of arguments.
2. Mr. Chakraborty, learned advocate appearing for the State submits that in the written note of arguments filed by Mr. Kanodia there are certain



new judgments, which were not placed and that he would like to distinguish the same by making submissions.

3. Let these matters appear separately one after the other once again under the same heading on December 17, 2025 to enable Mr. Chakraborty to make his submissions on the judgments relied on by Mr. Kanodia.

(Om Narayan Rai, J.)