

**09.12.2025**

**DL-05  
Ct. No. 551  
Srimanta**

**In the High Court at Calcutta  
Constitutional Writ Jurisdiction  
Appellate Side**

**WPA/21671/2025**

**Pharma Trading Corporation & Anr.**

**-Vs.-**

**State of West Bengal & Ors.**

Mr. Himangshu Kumar Ray,  
Mr. Subhasis Podder,  
Mr. Sushant Bagaria,  
Mr. Gaurav Chakraborty,  
Mr. Animitra Roy

...for the petitioners.

Mr. Tanoy Chakraborty,  
Ms. Sumita Shaw,  
Mr. Saptak Sanyal

...for the State.

Heard Mr. Ray, Learned Advocate for the petitioners and Mr. Chakraborty, Learned Advocate for the State.

Mr. Ray, Learned Advocate appearing for the petitioners invites the attention of this Court to Form GST ASMT – 12 dated June 9, 2023 (Annexure P/14 at page 180 of the writ petition) and submits that by the said order, the respondents/GST Authorities have accepted the reply furnished by the petitioners to the scrutiny notice issued to the petitioners under Section 61 of the WBGST Act, 2017/CGST Act, 2017 and have indicated that “no further action is required to be taken in the matter”. It is submitted in such view of

the matter, none of the demand orders that have been challenged in the writ petition, i.e., order dated May 29, 2023 (Annexure P/9 at page 145) and order dated June 5, 2023 (Annexure P/11 at page 159) can be sustained.

Faced with this Mr. Chakraborty seeks some more time to take instructions, list this matter once again on December 16, 2025 under the same heading.

**(Om Narayan Rai, J.)**