

ITEM NO.802

COURT NO.7

SECTION XVI

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition for Special Leave to Appeal (C) No.11038/2025

[Arising out of impugned final judgment and order dated 30-01-2025 in APO No. 106/2018 passed by the High Court at Calcutta]

EMAMI AGROTECH LIMITED

Petitioner(s)

VERSUS

STATE OF WEST BENGAL & ORS.

Respondent(s)

(As per ROP dated 12.01.2026)

WITH

Diary No.45259/2025 (XVI)

Date : 29-01-2026 These petitions were mentioned today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) : Ms. Komal Mundhra, AOR
Mr. Rishay Raj, Adv.
Ms. Laxita Upadhyay, Adv.

M/s. Khaitan & Co., AOR

For Respondent(s) :

Mr. Kunal Mimani, AOR
Mr. Prashant Alai, Adv.
Mr. Abhinav Rana, Adv.

Mr. Aneesh Mittal, AOR

UPON hearing the counsel the Court made the following

O R D E R

IA No.7517/2026 in SLP(C) (Diary) No.45259/2025, IA No.26386/2026 in SLP(C) (Diary) No.33306/2025, IA No.22848/2026 in SLP(C) No.15808/2025 and IA No.22279/2026 in SLP(C) No.15812/2025:-

1. These matters were mentioned by the learned counsel appearing for the petitioners which relate to West Bengal Entry Tax seeking withdrawal of the said petitions as they want to avail the remedy under the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 as amended by the West Bengal Sales Tax (Settlement of Dispute)

(Amendment) Act, 2025.

2. In view of the aforesaid, the following matters are taken on board:-

1. SLP(C) (Diary) No.45259/2025
2. SLP(C) (Diary) No.33306/2025
3. SLP(C) No.15808/2025
4. SLP(C) No.15812/2025

3. The learned counsel appearing for the petitioners have instructions from their respective clients not to press these petitions and withdraw the same as their clients want to avail the remedy under the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 as amended by the West Bengal Sales Tax (Settlement of Dispute) (Amendment) Act, 2025.

4. We permit the petitioners to go before the competent authority under the Amendment Act of 2025 and avail the appropriate relief.

5. If the petitioners apply with the competent authority of the State under the Amendment Act, 2025, the State shall allow the applications in terms of the Amendment Act and accept the applications filed by the petitioners.

6. In view of the aforesaid, the petitions stand dismissed as not pressed.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)