

ITEM NO.10+42

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

SPECIAL LEAVE PETITION (CIVIL) Diary No.39298/2025

[Arising out of impugned final judgment and order dated 30-01-2025
in WPTT No. 6/2023 passed by the High Court at Calcutta]

SAPCO BITUMEN COMPANY LIMITED

Petitioner(s)

VERSUS

THE STATE OF WEST BENGAL & ORS.

Respondent(s)

FOR ADMISSION and I.R.

IA No. 326584/2025 - APPLICATION FOR PERMISSION, IA No. 326587/2025
- CONDONATION OF DELAY IN FILING, IA No. 326589/2025 - CONDONATION
OF DELAY IN REFILING / CURING THE DEFECTS, IA No. 326577/2025 -
EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

WITH

Diary No(s). 35934/2025 (XVI)

WITH

ITEM NO.42

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 35784/2025

IA No. 324656/2025 - CONDONATION OF DELAY IN FILING

IA No. 324657/2025 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS

IA No. 324651/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT

IA No. 324654/2025 - PERMISSION TO FILE PETITION (SLP/TP/WP/..)

Date : 18-12-2025 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) : Mr. Rohit Dutta, Adv.
Ms. Shalini Kaul, AOR

For Respondent(s) :

UPON hearing the counsel the Court made the following
O R D E R

SPECIAL LEAVE PETITION (CIVIL) Diary No. 39298/2025

1. Application seeking permission to file the Special Leave Petition is granted.
2. Exemption Application is allowed.
3. Delay condoned.
4. Issue notice returnable in four weeks.
5. No coercive steps shall be taken against the petitioner till further orders.
6. Tag with SLP(C) No. 11038 of 2025.

Item No. 10.2-Diary No.35934/2025 AND Item No 42-Diary No. 35784/2025

1. The learned counsel appearing for the petitioners has instructions from his client not to press these petitions and withdraw the same as his client want(s) 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. We permit the petitioners to go before the competent authority under the Amendment Act of 2025 and avail the appropriate relief.
3. If the petitioner(s) applies with the competent authority of the State under the Amendment Act, 2025, the State shall allow the application in terms of the Amendment Act and accept the application(s) filed by the petitioner(s).
4. In view of the aforesaid, the petitions stand dismissed as not pressed.

Upon being mentioned the SLP (C) Diary No. 25218 of 2025 and SLP (C) Diary No. 22372 of 2025 alongwith M.A. (Diary) No. 73413 of 2025 have taken on board today.

1. According to the statement made by the learned counsel, the SLP (C) Diary No. 22372 of 2025 was dismissed for non prosecution due to peremptory order. Thereafter, he filed the Miscellaneous application for restoration, which is registered as M.A. (Diary) No. 73413 of 2025.
2. As prayed for by the learned counsel appearing for the petitioner(s), restoration is allowed, SLP (C) Diary No. 22372 of 2025 be restored to its original SLPs file and Miscellaneous application stands disposed of.
3. The learned counsel appearing for the petitioners has instructions from his client not to press also these petitions and withdraw the same as his client want(s) 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 petitioner(s) applies with the competent authority of the State under the Amendment Act, 2025, the State shall allow the application in terms of the Amendment Act and accept the application(s) filed by the petitioner(s).

6. In view of the aforesaid, the petitions i.e. SLP (C) Diary No. 25218 of 2025 and SLP (C) Diary No. 22372 of 2025 stand dismissed as not pressed.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)