

ITEM NO.801

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)

[TO BE TAKEN UP AT THE TOP OF THE BOARD] ... [ONLY CONNECTED
MATTERS ARE LISTED UNDER THIS ITEM]

Date : 27-11-2025 These petitions were mentioned today.

CORAM :

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

For Petitioner(s) :Mr. Aakash Bajaj, Adv.
SLP (C) No. 15819/25 & Ms. Prerona Banerjee, Adv.
SLP (C) No. 15827/25 M/S. Khaitan & Co., AOR

SLP(C) No.16874/2025: Mr. Rajat Mittal, AOR
Mr. Anil Dugar, Adv.
Mr. Sandip Choraria, Adv.
Mr. N.D. Shah, Adv.
Mr. Sukalpa Seal, Adv.
Mr. Akash Chakraborty, Adv.
Mr. Suprateek Neogi, Adv.
Mr. Priyanshu, Adv.
Mr. Rakesh Kumar, Adv.

Mr. Parveen Gambhir, Adv.

For Respondent(s) : Mr. Kunal Mimani, AOR

UPON being mentioned the Court made the following
O R D E R

SLP (C) NO. 15819/25 (DALMIA CEMENT (BHARAT) LTD. VS. STATE OF W.B.) AND SLP (C) NO. 15827/25 (DALMIA CEMENT (NORTH EAST) LIMITED VS. STATE OF WEST BENGAL

1. Upon being mentioned, the above said matters have been taken on board.
2. 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.
3. We permit the petitioners to go before the competent authority under the Amendment Act of 2025 and avail the appropriate relief.
4. If the petitioner(s) applies with the competent authority of the State under the Amendment Act, 2025. The State shall allow the application(s) in terms of the Amendment Act and accept the application filed by the petitioner(s).

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

SLP (C) No. 16874/25 etc. (M/s. Goenka Chemical Industries Vs. State of W.B)

1. Upon being mentioned, the following matters have been taken on board.

S. No.	Diary No./ SLP (C) No.	Cause Title
1.	SLP(C) No. 16874/2025	Goenka Chemical Industries Versus The State of West Bengal & Ors.
2.	SLP(C) No. 15929/2025	Arun Kumar Banthia Versus The State of West Bengal & Ors.
3.	SLP(C) No. 16364/2025	Pawan Gutgutia Versus The State of West Bengal & Ors.
4.	SLP(C) No. 17216/2025	Ronak Marketing Pvt. Ltd. Versus The State of West Bengal & Ors.
5.	SLP(C) No. 16845/2025	Alcon Petro Private Limited Versus The State of West Bengal & Ors.
6.	Diary No. 33598/2025	Ramesh Amritlal Sheth Versus The State of West Bengal & Ors.
7.	Diary No. 33599/2025	Nilkanth Ferro Limited Versus The State of West Bengal & Ors.

8.	SLP(C) No. 15925/2025	Sheela Foam Limited Versus The State of West Bengal & Ors.
9.	SLP(C) No. 15979/2025	Kali Pigments Private Limited Versus The State of West Bengal & Ors.
10.	SLP(C) No. 15964/2025	SIBCO Overseas Private Limited Versus The State of West Bengal & Ors.
11.	SLP(C) No. 15953/2025	Hsiang Li Tannery Versus The State of West Bengal & Ors.
12.	SLP(C) No. 20873/2025	Shree Uma Foundries Pvt. Ltd. Versus The State of West Bengal & Ors.
13.	SLP(C) No. 20897/2025	R.B. Agarwala and Co Versus The State of West Bengal & Ors.
14.	Diary No. 35620/2025	Safechem Industries Versus The State of West Bengal & Ors.
15.	Diary No. 35924/2025	Shantinath Detergents Private Limited Versus The State of West Bengal & Ors.
16.	SLP(C) No. 15924/2025	Vintech Polymers Private Limited Versus The State of West Bengal & Ors.

2. 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.

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

4. If the petitioner(s) applies with the competent authority of the State under the Amendment Act, 2025. The State shall allow the application(s) in terms of the Amendment Act and accept the application filed by the petitioner(s).

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

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)