

ITEM NO.46

COURT NO.8

SECTION XVI

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

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 ]

WITH

*Diary No. 23381/2025 (XVI)*

IA No. 146701/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT, IA No. 146703/2025 - PERMISSION TO FILE PETITION  
(SLP/TP/WP/..)

Diary No(s). 26266/2025 (XVI)

IA No. 153453/2025 - CONDONATION OF DELAY IN FILING  
IA No. 153451/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT, IA No. 153452/2025 - PERMISSION TO FILE PETITION  
(SLP/TP/WP/..)

Date : 11-11-2025 This petition was called on for hearing today.

CORAM :

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

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

M/S. Khaitan & Co., AOR

For Respondent(s) :

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

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

Diary No. 23381/2025 & Diary No. 26266/2025

1. The learned counsel appearing for the petitioner(s) has instructions from his client not to press these petitions and withdraw the same as his client wants 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 petitioner(s) to go before the competent authority under the Amendment Act of 2025 and avail the appropriate relief. 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 filed by the petitioner.

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

SLP (C) NO. 16286/2025 M/S RAMSARAN & SONS VS. STATE OF WEST BENGAL & ORS.

1. Upon being mentioned, this matter is taken on board.

2. The learned counsel appearing for the petitioner has instructions from his client not to press this petition and withdraw the same as his client wants 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 petitioner to go before the competent authority under the Amendment Act of 2025 and avail the appropriate relief. If the petitioner 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 filed by the petitioner.

4. In view of the aforesaid, the petition stands dismissed as not pressed.

(CHANDRESH)  
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)  
COURT MASTER (NSH)