

14.12.2020
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W.P.A. 92 of 2020

(Through Video Conference)

M/s. LGW Industries Limited & anr.
Vs.
Union of India & ors.

Mr. Vinay Shraff
Mr. Rajarshi Chatterjee
Mr. Himangshu Kumar Ray
... for the petitioners

Mr. S. Mukherjee
Mr. Avra Mazsumdar
... for the State

Mr. Bhaskar Prasad Banerjee
... for the C.G.S.T. (Kolkata
North) authority

Mr. Banerjee, learned Counsel appears on behalf of the C.G.S.T. authorities and submits that the petitioner should add the Commissioner of C.G.S.T. and CX, Kolkata North Commissionerate as a party-respondent in this proceeding.

Mr. Shraff, learned Counsel appearing on behalf of the petitioners wishes to do so.

Accordingly, petitioners are directed to amend the cause-title by incorporating the Commissioner of C.G.S.T. and CX, Kolkata North Commissionerate as a party-respondent in this proceeding and to serve copy of the writ petition upon them.

Since the matter relates to the constitutional validity and vires of Section 23A(4) of the Central Goods and Services Act, 2017 and Section 43A(4) of the West Bengal Goods and Services Act, 2017 along with Rule 36(4) of the Central Goods and Services Tax Rules, 2017, direction for affidavits is given.

Accordingly, let affidavit-in-opposition be filed by four weeks, reply thereto, if any, two weeks thereafter.

Let the matter appear in the combined monthly list of February, 2021.

Learned Additional Solicitor General is requested to regularise the appointment of Mr. Bhaskar Prasad Banerjee along with his junior.

(Shekhar B. Saraf, J.)