

09.03.2022.

p.b.

Sl. No.18.

W.P.A. 3696 of 2022

(Through Video Conference)

Jai Venkatesh Concast Pvt. Ltd. & Anr.

Vs.

The Assistant Commissioner of State  
Tax, Durgapur Charge & Ors.

Mr. Ankit Kanodia,  
Mr. Himangshu Kr. Ray,  
Ms. Megha Agarwal.

.....for the petitioner.

Mr. A. Ray,  
Mr. T. M. Siddiqui,  
Mr. D. Ghosh.

.....for the State.

Both the parties are present.

In this matter, petitioner has challenged the impugned action of the respondents blocking credit ledger of the petitioner by order dated 24<sup>th</sup> November, 2020. Learned advocate appearing for the petitioner submits that in view of Rule 86A(3) of the West Bengal GST Rules, 2017, the impugned order of blockage of credit ledger in question has lost its force since the maximum period of validity of such order of blockage is one year from the date of imposing of such restriction.

Mr. Siddiqui, learned advocate appearing for the State respondents could not deny and dispute the submission of the petitioner so far as the expiry of the

period of validity of the aforesaid order of blockage of credit ledger in question is concerned.

Considering the submission of the parties, this writ petition is disposed of by holding that the aforesaid impugned order dated 24<sup>th</sup> November, 2020 as appears at page 12 of the writ petition has ceased to have any effect and has no force in the eye of law. It is clarified that this order is only confining to the aforesaid impugned order and will have no impact on any other relevant proceedings. The respondent concerned shall pass the effective order for unblocking of electronic credit ledger in question within seven days from date.

With this observation, this writ petition being WPA No.3696 of 2022 is disposed of.

**(Md. Nizamuddin, J.)**