02
07.10.2026
Court No. 10
AGM

In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side

W.P.A. 25750 of 2024

Madhusudan Saraogi
-versus
Assistant Commissioner of Reven, Howrah & Kadamtala Charge & Ors.

Mr. Dipayan Kundu.
Mr. Rajarshi Chatterjee.
...For the Petitioner.

Mr. Ram Chandra Agarwal.
... For the State.

1. Learned advocate appearing on behalf of the petitioner submits that his client does not intend to proceed with the writ petition any further.

2. The written instruction dated 6.10.2026 given by the petitioner to his learned advocate be taken on record.

3. In view of such submission, the writ petition along with application stand dismissed as 'withdrawn'.

4. The petitioner submits that since the Appellate Tribunal has already been constituted and is functional, the instant writ petition be transferred to the Appellate Tribunal and seeks eight weeks time to prefer an appeal before the GSTAT Kolkata under Section 112 of the CGST Act, 2017/WBGST Act, 2017. The period during which the petition has been pending be excluded for computing limitation.

5. With the above observation, the writ petition is disposed of.

6. Urgent photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Smita Das De, J.)