



HIGH COURT OF SIKKIM
Record of proceedings

W.P. (C) No. 48 of 2022

THE COMMISSIONER, CGST AND CX
SILIGURI, COMMISSIONERATE

.... PETITIONER

VERSUS

M/S SICPA INDIA PRIVATE LIMITED

.... RESPONDENT

Date: 18.08.2023

CORAM

HON'BLE MR. JUSTICE BHASKAR RAJ PRADHAN, J.

For Petitioner : Ms. Sangita Pradhan, Deputy Solicitor General of India assisted by Ms. Natasha Pradhan and Ms. Purnima Subba, Advocates.

For Respondent : Mr. T.R. Barfungpa, Advocate.
Mr. Hem Lall Manger, Advocate.
Ms. Parvin Manger, Advocate.
Ms. Lahamu Bhutia, Advocate.

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1. The learned Deputy Solicitor General of India has placed before this court the provision of Section 112 of Central Goods and Services Tax Act, 2017 (CGST) as well as CGST (*Ninth Removal of Difficulties*) Order, 2019 issued under C.B.I & C. Order No.9/2019-CT., dated 3-12-2019 which provides that the period of six months as provided under section 112(3) of the CGST Act, 2017 shall be considered to be the later of the following dates:-

- (i) date of communication of order; or
- (ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office.

2. Thus, the learned Deputy Solicitor General of India desires to withdraw the present writ petition to enable the department to



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approach the Appellate Tribunal as and when constituted as mandated. The Writ Petition (C) No. 48 of 2022 is disposed of accordingly.

Judge

to/ **Index: ~~yes~~/No**
Internet: ~~yes~~/No