

27.02.2024
Item No.10
RP/AN
Ct. No.1

MAT 349 of 2024
+
IA No. CAN 1 of 2024

Eden Real Estates Pvt. Ltd. & Anr.
Vs.
The Assistant Commissioner of State Tax,
Bhabanipur Charge & Ors.

Mr. Ankit Kanodia
Ms. Megha Agarwal
.....for the Appellants

Mr. Anirban Ray, Ld. G.P.
Mr. T.M. Siddiqui
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
.....for State

1. We have heard the learned advocates for the parties.
2. The short question involves in the instant case is whether the authority was right in not considering the specific contention raised by the assessee as to whether the provisions of Insolvency and Bankruptcy Code would prevail over the provisions of CGST. Though such a specific plea was raised by the appellants in the reply to the show cause notice, the Adjudicating Authority has not even referred the contention raised by the assessee while passing the impugned adjudication order. This would be sufficient to grant an interim order of stay of the impugned order. Accordingly, the appeal is admitted and the adjudication order dated 29th

December, 2023 shall remain stayed till disposal of the appeal. Accordingly, CAN 1 of 2024 is disposed of.

3. Filing of paper book is dispensed with.
4. List the matter in the Combined Monthly List of May 2024 under the heading "Hearing".

(T. S. SIVAGNAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYA, J.)