

Assistant Commissioner of State Tax, Ballygunge Charge & Ors. v. Suncraft Energy Private Limited & Ors.

Challenge to the judgment and order dated 02 August 2023 passed by the Calcutta High Court in MAT No. 1218/2023 and CAN No. 1/2023. The matter came before the Supreme Court through Special Leave

Date of Order: December 14, 2023
Case Law No: GIB-SC-2023-14
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CASE DESCRIPTION / SUMMARY

1. Background

The proceedings before the Supreme Court arose from the final judgment and order dated **02 August 2023** passed by the High Court at Calcutta in MAT No. 1218/2023 and CAN No. 1/2023. The Assistant Commissioner of State Tax and other authorities challenged that order before the Supreme Court by filing Special Leave Petitions.

The Supreme Court heard the learned Senior Counsel appearing for the petitioners and considered the facts and circumstances of the cases, including the extent of the demand involved. The record supplied does not set out the underlying GST dispute or the detailed reasoning of the Calcutta High Court.

2. Court Observation

The Supreme Court observed that, **having regard to the facts and circumstances of the cases and the extent of demand being on the lower side**, it was not inclined to interfere with the impugned judgment in exercise of its jurisdiction under **Article 136 of the Constitution of India**.

3. Final Verdict

The Supreme Court **dismissed the Special Leave Petitions** and accordingly declined to interfere with the judgment and order of the Calcutta High Court. The delay in refiling/curing defects was also condoned.

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