

DISTRICT: ..... BARDHAMAN

IN THE HIGH COURT AT CALCUTTA  
CONSTITUTIONAL WRIT JURISDICTION

APPELLATE SIDE

W.P. NO. (W) OF 2019

In the matter of :

An application under Article 226 of the  
Constitution of India;

A N D

In the matter of:

M/s Rudra Autoparts Distributor,  
having its principal place of business  
at Ward-32, Banki Danga, NH-2, Kalla  
Ch, Bardhaman, West Bengal -  
713340.

...Petitioner

Versus

1. Union of India, through the  
Secretary, Ministry of Finance,  
Department of Revenue, Government

of India, having its office at Central Secretariat, North Block, New Delhi-110001.

2. GSTN (Goods and Service Tax Network) through its CEO, East Wing, Worldmark 1, 4th Floor, Tower B, Aerocity, New Delhi – 110037.

3. Nodal Officer, Joint Commissioner, IT Grievance, GST Bhawan 180, Shantipally, Rajdanga, Main road, Kolkata- 100107.

4. Assistant Commissioner, State Tax, Asansol Charge, Banijya Kar Bhawan, Bijoy Pal Sarani, Asansol – 713304.

...Respondents

To,

The Hon'ble Biswanath Somadder, Acting Chief Justice And His Companion Justices of the said Hon'ble Court.

The humble Petition of the  
Petitioner above named;

Most Respectfully Sheweth:-

1. The Petitioner in the present writ petition under Article 226 of the Constitution of India, 1950 is praying for being allowed to file declaration in form GST Tran 1 to enable it to claim transitional credit of eligible duties in respect of inputs held in stock on the appointed day in terms of Section 140(3) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as CGST Act) read with Rule 117 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as CGST Rules). Declaration in form GST Tran 1 could not be filed because the firm's business was severely disrupted by sudden flood in October, 2017. The Petitioner having fulfilled all the conditions as mentioned in Section 140(3) of the Central GST Act has acquired a substantive right to take credit of eligible duties in respect of transitional stock in his electronic credit ledger. Rule 117 of Central Rules is merely procedural in nature and that being the case it is an established principle of law that substantive rights cannot be denied for procedural infractions. The petitioner is praying for declaration of

the due date contemplated under the Rule 117 of the CGST Rules to claim the transitional credit as being procedural in nature and thus merely directory and not a mandatory provision.

2. That your petitioner states that the petitioner is a partnership firm having its principal place of business at Ward-32, Banki Danga, NH-2, Kalla Ch, Bardhaman, West Bengal - 713340. It is the authorized distributor of spare parts of Hero Vehicles of Hero Moto Corp Limited.

3. That your petitioner states that the cause of action in the instant case has arisen within the territorial jurisdiction of this Hon'ble Court.

4. That your petitioner states that it is registered under the CGST Act and WBGST Act vide registration bearing no. 19AALFR4735N1ZG.

5. That your petitioner states that the CGST Act is enacted by Parliament in exercise of powers conferred under Article 246A, 269A and 279A of the Constitution of India, 1950 for levy and collection of

tax on *intra State* supply of goods or service or both by the Central Government and repeal of certain Central Act including the Central Excise Act, 1944 as set out under Section 174(1) of the said Act.

6. That your petitioner states that the Section 140 of the CGST Act is a transitional provision to allow credit of CENVAT as available/ admissible on the day immediately preceding the appointed day i.e. 01-07-2017.

7. That your petitioner states that in terms of Section 140(3) of the CGST Act, a person registered under the CGST Act, who was not liable to be registered under the repealed Central Excise law, shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day subject to the conditions mentioned therein.

8. That your petitioner state that the relevant provision of the Section 140 of the CGST Act is set out below:

Section 140 of the CGST Act, 2017

Section 140 (3) A registered person, who was not liable to be registered under the existing law, or who was engaged in the manufacture of exempted goods or provision of exempted services, or who was providing works contract service and was availing of the benefit of notification No. 26/2012-Service Tax, dated the 20th June, 2012 or a first stage dealer or a second stage dealer or a registered importer or a depot of a manufacturer, shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day subject to the following conditions, namely :—

- (i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;
- (ii) the said registered person is eligible for input tax credit on such inputs under this Act;
- (iii) the said registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of such inputs;

(iv) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day; and

(v) the supplier of services is not eligible for any abatement under this Act :

Provided that where a registered person, other than a manufacturer or a supplier of services, is not in possession of an invoice or any other documents evidencing payment of duty in respect of inputs, then, such registered person shall, subject to such conditions, limitations and safeguards as may be prescribed, including that the said taxable person shall pass on the benefit of such credit by way of reduced prices to the recipient, be allowed to take credit at such rate and in such manner as may be prescribed.

9. That your petitioner further states that it satisfied all the conditions as mentioned in 140(3) of the CGST Act to be eligible to claim transitional credit of eligible duties in respect of inputs held in stock on the appointed day.

10. That your petitioner states that the Central Government in exercise of said rule making power conferred under Section 164 read with Section 140 of the Central GST Act framed Rule 117 of the Central Goods & Service Tax Rules, 2017 (in short “the Central Rules” hereinafter) to allow carry forward of CENVAT Credit available with the assessee on the day immediately preceding the appointed day (i.e. 1<sup>st</sup> Day of July’ 2017) which mandated filing of Declaration in Form GST Tran 1 within 27.12.2019. The provision of Rule 117 of the Central Rules is set out below:-

Rule 117(1) of the Central Goods & Service Tax Rules, 2017

“Rule 117. Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day.

(1) Every registered person entitled to take credit of input tax under section 140 shall, within ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1, duly signed, on the common portal specifying therein, separately, the amount of input tax credit to which he is entitled under the provisions of the said section:



Provided that the Commissioner may, on the recommendations of the Council, extend the period of ninety days by a further period not exceeding ninety days.

Provided further that where the inputs have been received from an Export Oriented Unit or a unit located in Electronic Hardware Technology Park, the credit shall be allowed to the extent as provided in sub-rule (7) of rule 3 of the CENVAT Credit Rules, 2004.

(2) Every declaration under sub-rule (1) shall -

(a) in the case of a claim under sub-section (2) of section 140, specify separately the following particulars in respect of every item of capital goods as on the appointed day -

(i) the amount of tax or duty availed or utilized by way of input tax credit under each of the existing laws till the appointed day; and

(ii) the amount of tax or duty yet to be availed or utilized by way of input tax credit under each of the existing laws till the appointed day;

- (b) in the case of a claim under sub-section (3) or clause (b) of sub-section (4) or sub-section (6) or sub-section (8) of section 140, specify separately the details of stock held on the appointed day;
- (c) in the case of a claim under sub-section (5) of section 140, furnish the following details, namely :—
  - (i) the name of the supplier, serial number and date of issue of the invoice by the supplier or any document on the basis of which credit of input tax was admissible under the existing law;
  - (ii) the description and value of the goods or services;
  - (iii) the quantity in case of goods and the unit or unit quantity code thereof;
  - (iv) the amount of eligible taxes and duties or, as the case may be, the value added tax [or entry tax] charged by the supplier in respect of the goods or services; and
  - (v) the date on which the receipt of goods or services is entered in the books of account of the recipient.

(3) The amount of credit specified in the application in FORM GST TRAN-1 shall be credited to the electronic credit ledger of the applicant maintained in GST PMT-2 on the common portal.

11. That your petitioner states that it could not file Form GST Tran 1 within due date of 27.12.2017 because the firm's business was severely disrupted by sudden flood in October, 2017. The occurrence of the flood due to highest rain in the last sixty years and the resultant severe damage to the showroom of the petitioner was covered by media. A copy of the media report is annexed hereto and marked as Annexure "P-1".

12. That your petitioner states that it could start regularizing filing of its monthly GSTR 3B and GSTR 1 returns for the period from October, 2017 onwards only from 13.07.2018 onwards.

13. That your petitioner further states that Notification No. 48/2018-C.T., dated 10-9-2018 empowered the Commissioner on the recommendations of the Council, to extend the date for submitting the declaration in FORM GST TRAN-1 by a further period not beyond 31st

March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal. A copy of the aforesaid notification is annexed hereto and marked as Annexure “P-2”.

14. The Petitioner further states that Order No. 01/2019-GST dated the 31st January, 2019 extended the period for submitting the declaration in FORM GST TRAN-1 till 31st March, 2019, for the class of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and whose cases have been recommended by the Council. A copy of the aforesaid order is annexed hereto and marked as Annexure “P-3”.

15. The Petitioner further states that it approached The Commissioner, West Bengal State Goods and Service Tax through the office of the Joint Commissioner, Sales Tax-Asansol Charge, Asansol, Dt. Burdwan vide letter dated 28<sup>th</sup> January, 2019 for being allowed to file Form GST Tran 1. A copy of the aforesaid letter is annexed hereto and marked as Annexure “P-4”.

16. The Petitioner further states that it received a memo no. 7949 dated 30/01/2019 from the office of the Joint Commissioner of Commercial Taxes, Asansol Charge that it does not qualify for getting the extension of time limit for filing the Tran – 1 as its cause of non-filing the Tran 1 is ‘disruption of business activities due to flood’ and it was not related to technical difficulties/glitches. A copy of the aforesaid memo is annexed hereto and marked as Annexure “P-5”.

17. That being aggrieved by and dissatisfied in the aforesaid background, the Petitioner begs to move this Petition under Article 226 of the Constitution of India before this Hon’ble Court on the following grounds which are urged in the alternative and without prejudice to each other.

#### G R O U N D S

- I. For that transitional CENVAT credit in respect of goods held in stock on the appointed day is a substantive right in terms of Section 140(3) of the Central GST Act, whereas Rule 117 of Central Rules is merely procedural in nature and that being the case it is an established principle of law that substantive rights cannot be denied for procedural infractions. The Petitioner having fulfilled all the conditions as mentioned in

Section 140(3) of the Central GST Act has acquired a substantive right to take, credit of eligible duties in respect of transitional stock in his electronic credit ledger.

- II. For that Section 140(3) of the Central GST Act is a complete Code in itself with respect to determining eligibility to claim of credit of eligible duties in respect to goods held in stock by a person who was not liable to be registered under the Central Excise law. Section 140(3) permits credit of eligible duties directly in electronic credit ledger subject to fulfillment of conditions (i) to (v) as mentioned therein. It does not provide for eligibility subject to any further conditions or procedures by way of Rules. Section 140(10) only envisages the manner in which credit under section 140 (3) is to be calculated which shall be prescribed. Precisely, Section 140(3) envisages rule of procedure only with respect to manner of calculation of credit being carried forward and nothing else.

- III. For that distinction should be made between a procedural condition of a technical nature and a substantive condition. A distinction between the provisions of statute which are of

substantive character and were built-in with certain specific objectives of policy on the one hand and those which are merely procedural and technical in their nature on the other must be kept clearly distinguished. It will be erroneous to attach equal importance to the non-observance of all conditions irrespective of the purposes they were intended to serve. A distinction between the provisions of statute which are of substantive character and were built-in with certain specific objectives of policy on the one hand and those which are merely procedural and technical in their nature on the other must be kept clearly distinguished. While non-observance of the former is condonable but that of the later is not condonable.

- IV. For that in case of conflict between the substantive provisions of the Act in one hand and the procedural provision under the rules on the other an attempt must be made to reconcile the conflicting provisions by declaring such rule as directory and not mandatory.

- V. For that due date contemplated under the Rule 117 of the CGST Rules to file online Declaration in Form GST Tran 1 to claim the transitional credit should be declared to be merely procedural in nature and thus merely directory and not a mandatory provision.
- VI. For that Hon'ble Madras High Court in the case of TARA EXPORTS Versus UNION OF INDIA reported in 2019 (20) G.S.T.L. 321 (Mad.) has held as under:
- “8. GST is a new progressive levy. One of the progressive ideal of GST is to avoid cascading taxes. GST Laws contemplate seamless flow of tax credits on all eligible inputs. The input tax credits in TRAN-1 are the credits legitimately accrued in the GST transition. The due date contemplated under the laws to claim the transitional credit is procedural in nature. In view of the GST regime and the IT platform being new, it may not be justifiable to expect the users to back up digital evidences. Even under the old taxation laws, it is a settled legal position that substantive input credits cannot be denied or altered on account of procedural grounds.”
- VII. For that Gujarat High Court in the case of Filco Trade Centre Pvt. Ltd. Versus Union of India reported in 2018 (17) G.S.T.L.



3 (Guj.) recognized that the benefit of credit of eligible duties on the purchases made by the first stage dealer as per the then existing Cenvat credit rules was a vested right and it can not be taken away by virtue of clause (iv) of sub-section (3) of Section 140 with retrospective effect in relation to goods which were purchased prior to one year from the appointed day.

VIII. For that it is held by the Hon'ble Supreme Court in the case of Sambhaji and Other Vs Gangabai and Others reported in (2008) 17 SCC 117 that procedures cannot be tyrant but only a servant, it is not an obstruction in the implementation of the provisions of the Act, but an aid, the procedures are hand maid and not the mistress, it is a lubricant and not a resistance. A procedural law should not ordinarily be construed as mandatory; the procedural law is always subservient to and is in aid to justice. Any interpretation which eludes or frustrates the recipient of justice is not to be followed.

IX. For that it was held by the Hon'ble Supreme Court in the case of MANGALORE CHEMICALS & FERTILIZERS LTD. Versus DEPUTY COMMISSIONER -1991 (55) E.L.T. 437 (S.C.) that the mere fact that a condition is statutory does not matter one

way or the other. There are conditions and conditions. Some may be substantive, mandatory and based on considerations of policy and some others may merely belong to the area of procedure. It will be erroneous to attach equal importance to the non-observance of all conditions irrespective of the purposes they were intended to serve.

- X. For that it was held by the Hon'ble Supreme Court in the case of COMMISSIONER OF C. EX., MADRAS Versus HOME ASHOK LEYLAND LTD. - 2007 (210) E.L.T. 178 (S.C.) that Rule 57A recognizes the right of the manufacturer to take credit for the specified duty paid on the inputs, whereas Rule 57E is procedural provision. Rule 57E being procedural and clarificatory would not affect the substantive rights of the manufacture of the specified final product to claim Modvat credit for the duty paid on the inputs subsequent to the date of the receipt of those inputs.

- XI. For that it was held by the Hon'ble Madras High Court in the case of Hospira Health Care India P. Ltd. vs. Dev. Commr., MEPZ, SEZ & Heous, Chennai 2016 (340) ELT 668 (Mad.) that a procedure should not run contrary to the substantive right

in the policy. If the procedural norms are in conflict with the policy, then the policy will prevail and the procedural norms to the extent they are in conflict with the policy, are liable to be held to be bad in law.

XII. For that it was held by the Hon'ble Gujarat High Court in the case of BARODA RAYON CORPORATION LTD. Versus UNION OF INDIA - 2014 (306) E.L.T. 551 (Guj.) that the manner in which credit taken is required to be utilised is laid down under sub-rule (2) and is subject to the conditions and restrictions, if any, specified in the notification issued under sub-rule (1) of Rule 57A of the Rules. Thus, if the time-limit within which credit taken under sub-rule (1) of Rule 57A is to be restricted, the same would have to be provided under the notification issued under Rule 57A(1) of the Rules. Insofar as Rule 57G of the Rules is concerned, there is no power vested in the Central Government to restrict the time-limit within which credit is required to be taken. To put it differently, the right to avail of credit is conferred under Rule 57A of the Rules. Rule 57G only provides the procedure to be observed by the manufacturer. Thus, while exercising powers under

Rule 57G of the Rules, the Central Government is not empowered to curtail any right conferred under Rule 57A of the Rules. In the circumstances, the impugned notification issued in exercise of powers under Rule 57G of the Rules insofar as the same prescribes a timelimit for taking of credit, being in excess of the powers conferred under the said rule is ultra vires the same and as such cannot be sustained to that extent.

XIII. For that it was held by the Hon'ble M.P. High Court in the case of BHARAT HEAVY ELECTRICALS LTD. Versus COMMISSIONER OF C. EX., BHOPAL - 2016 (332) E.L.T. 411 (M.P.) that when power is exercised under Rule 57G, the Central Government is not empowered to curtail any right conferred by the substantive provision of Rule 57A and, therefore, the notification issued under Rule 57G prescribing the time limit for taking the credit as found by the High Court of Gujarat is found to be ultra vires, as it is beyond the power and is in conflict to the impugned provision of Rule 57A, these are based on the principle laid down by the Hon'ble Supreme Court in the cases of Eicher Motors Limited and Dai Ichi Karkaria Limited.

- XIV. For that it was held by Hon'ble Allahabad High Court in the case of GLOBAL SUGAR LTD. Versus COMMISSIONER OF CENTRAL EXCISE, KANPUR - 2016 (334) E.L.T. 604 (All.) that Rule 57T of the Rules is only procedural in nature. Modvat credit cannot be denied on a technical ground that the procedure for availing Modvat credit was not followed at the material moment of time.
- XV. For that the legislature must retain in its own hands the essential legislative functions which consists of declaring the legislative policies and laying down the standard with sufficient clarity and only task of ancillary nature should be delegated and left to the delegate. It was held by the hon'ble Delhi High court in the case of SONY INDIA PVT. LTD. Versus COMMISSIONER OF CUSTOMS, NEW DELHI - 2014 (304) E.L.T. 660 (Del.) that there is a body of law that essential legislative policy aspects (period of limitation being one such aspect) cannot be formulated or prescribed by subordinate legislation.
- XVI. For that it is an established principle of law that an interpretation unduly restricting the scope of a beneficial

provision should be avoided so that it may not take away with one hand what the policy gives with the other. Reliance in this regard is placed on the judgment of Hon'ble Supreme Court in the case of UNION OF INDIA Versus SUKSHA INTERNATIONAL & NUTAN GEMS & ANR. - 1989 (39) E.L.T. 503 (S.C.).

XVII. For that it will have to pay GST on sale of stock carried forward from the previous tax regime. Thus, there will be a burden of double taxation on the same subject matter. Since the duty of excise has been subsumed under GST, there ought to have been free flow of availability of credit on the tax paid goods which have suffered eligible duties. In this connection it would be relevant here to refer to Circular: 20 (Flyer No.) dated 01-Jan-2018 wherein it was clarified that a registered taxable person, other than manufacturer or service provider, may have a duty paid goods in his stock on 1st July, 2017. GST would be payable on all supplies of goods or services made after the appointed day. It is not the intention of the Government to collect tax twice on the same goods. Hence, in such cases, it has been provided

that the credit of the duty/tax paid earlier would be admissible as credit.

XVIII. For that it was held by the Hon'ble Supreme Court in the case of Eicher Motors Ltd. v. Union of India [1999 (106) E.L.T. 3] that when on the strength of the rules available certain acts have been done by the parties concerned, incidents following thereto must take place in accordance with the scheme under which the duty had been paid on the manufactured products and if such a situation is sought to be altered, necessarily it follows that right, which had accrued to a party such as availability of a scheme, is affected and, in particular, it loses sight of the fact that provision for facility of credit is as good as tax paid till tax is adjusted on future goods on the basis of the several commitments which would have been made by the assesseees concerned. Therefore, the scheme sought to be introduced cannot be made applicable to the goods which had already come into existence in respect of which the earlier scheme was applied under which the assesseees had availed of the credit facility for payment of taxes. It is on the basis of the earlier scheme necessarily the taxes have to be adjusted and

payment made complete. Any manner or mode of application of the said rule would result in affecting the rights of the assesseees.

XIX. For that Section 174(2)(c) provides that the repeal of the Central Excise Act, 1944 (1 of 1944) shall not affect any right, privilege, obligation, or liability acquired, accrued or incurred under the repealed Act. It is therefore submitted that once the vested right of credit has been saved under the existing Central Excise laws it cannot be taken away under CGST Laws. Legislator cannot take away with one hand what has been given by other hand.

XX. For that the provision for facility of credit is as good as tax paid till tax is adjusted. The right to the credit had become absolute under the Central Excise Act once the goods purchased were intended to be used for the purpose of Sale. Such credit is an accrued/acquired right vested under the scheme of Central Excise Law and it cannot be taken away for non-submission of declarations in Form GST Tran 1. The credit is, therefore, indefeasible and the same cannot be taken



away. CGST Act interferes with vested accrued right to the input tax credit.

18. That your petitioner states and submits that taking away the right to utilize CENVAT credit will severely dent its working capital and therefore diminish his ability to continue business and therefore violates the mandate of Article 19(1)(g) of the Constitution of India.

19. That your petitioner states and submits the principle underlying legitimate expectation which is based on Article 14 and the rule of fairness was referred to in the judgment of Hon'ble Supreme Court in para 38 in the case of MRF LTD. Versus ASSISTANT COMMISSIONER (ASSESSMENT) SALES TAX reported in 2006 (206) E.L.T. 6 (S.C.), wherein it was observed that person may have a 'legitimate expectation' of being treated in a certain way by an administrative authority even though he has no legal right in private law to receive such treatment. The expectation may arise either from a representation or promise made by the authority, including an implied representation, or from consistent past practice. The doctrine of legitimate expectation has an important place in the developing law of judicial review.

20. That your petitioner states and submits that it is legitimate for a going concern to expect that he will be allowed to carry forward and utilise CENVAT credit after satisfying all the conditions as mentioned in Central Excise Law. Suspending/ disallowing such vested right offends Article 14 of the Constitution as it goes against the essence of doctrine of legitimate expectation.

21. That your petitioner states and submits that it is the policy of the government to remove cascading effect of tax by allowing input tax credit. The Objects and Reasons of the Constitution 122<sup>nd</sup> Amendment Bill, 2014, clearly set out that it is intended to remove the cascading effect of taxes and to bring out a nation wide taxation system.

22. That your petitioner states and submits that Section 16 of the Central GST Act, which prescribes provisions relating to eligibility and conditions for taking input tax credit, allows the entitlement to take input tax credit in respect of purchase of goods or services for the financial year 2017- 18 upto due date of furnishing the return for the month of March' 2019 or annual return, whichever is earlier. Therefore, it is arbitrary and unreasonable to discriminate in terms of

the time limit to allow availment of input tax credit with respect to purchase of goods and services made in pre GST regime and post GST regime. This discrimination does not have any rationale and therefore it is violative of Article 14 of the Constitution.

23. That your petitioner states and submits that the provision of Rule 117 of the CGST Rules is confiscatory in nature and thus offends Article 300A of the Constitution of India.

24. That your petitioner states and submits that it has no other equally efficacious adequate alternate remedy than to approach this Hon'ble Court under Article 226 of the Constitution of India. The remedy by way of writ(s), direction(s) and/or order(s) as prayed for herein, if granted, will be adequate and complete.

25. That your petitioner states and submits that the subject matter out of which this writ application arises including the grounds as mentioned herein above, were never before this Hon'ble Court in any manner whatsoever.

26. This petition is made bonafide and in the interest of justice.

In the aforesaid circumstances, the Petitioners most humbly pray before your Lordship:

a) To issue writ of mandamus and/or any other appropriate writ(s) to allow filing of declaration in form GST Tran 1, to enable it to claim transitional credit of eligible duties in respect of inputs held in stock on the appointed day in terms of Section 140(3) of the Central Goods and Services Tax Act, 2017;

b) To issue writ of declaration and/or any other appropriate writ(s) for declaration of the due date contemplated under the Rule 117 of the CGST Rules to claim the transitional credit as being procedural

in nature and thus merely directory and not a mandatory provision;

c) To Grant ad-interim relief with respect to prayer under Para (a) and Para (b) above;

d) To issue order(s), direction(s), writ(s) or any other relief(s) as this Hon'ble Court deems fit and proper in the facts and circumstances of the case and in the interest of justice;

e) To issue Rule Nisi in terms of prayers (a) to (d) above;

f) To award Costs of and incidental to this application be paid by the Respondents;

And for this act of kindness, the Petitioner shall, as in duty bound, ever pray.

AFFIDAVIT

I, Prasun Chandra, S/o Shibdas Chandra, R/o Sripur Road, Kulti, Bardhman, West Bengal - 713343, aged about 42 years by faith Hindu, by occupation business, working for gain at M/s Rudra Autoparts Distributor as accountant, do hereby solemnly affirm and state as follows:-

1. That I am the accountant of petitioner in the instant writ application and also, I am competent and have been duly authorized by the Petitioner to sign and affirm this affidavit on its behalf. I am well acquainted with the facts and circumstances out of which the present application arises.

2. That the statements made in paragraphs 1 ..... are true to my knowledge and those made in paragraphs ..... thereof are my humble submissions before this Hon'ble Court.

Prepared in my office

The Deponent is known to me

Clerk to :

Advocate

Advocate

Solemnly affirmed before me on  
this the      day of March, 2019.

Commissioner

I certify that all annexures  
are legible.

Advocate.

DISTRICT: ..... BARDHAMAN

IN THE HIGH COURT AT CALCUTTA  
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APPELLATE SIDE

W.P. NO. (W) OF 2019

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M/s Rudra Autoparts Distributor

...Petitioner

Versus

Union of India & Ors.

...Respondents

PETITION

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Advocate  
C/o. Partha Banerjee  
Advocate  
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