

**2.7.2021**  
**ks**  
sl. 21

**WPA 10340 of 2021**

Maa Durga Plastic & Anr.  
Vs

The Assistant Commissioner, State Tax, Budge Budge  
Charge & Ors.

Mr. Himangshu Kumar Ray  
... For the Petitioners.

Mr. A. Roy, Ld. GP  
Mr. T.M. Siddiqui,  
Mr. Debasish Ghosh  
... For the State.

Heard learned Advocates appearing for the parties.

The petitioners in this writ petition have challenged the Constitutional validity of Section 140(5) of the CGST/WBGST Act.

I find there is no scope of interim order in the matter.

The petitioners to serve copy of the writ petition and notice upon the Ld. Attorney General of India and Ld. Advocate General of the State.

The respondents to file affidavit-in-opposition within four weeks. The petitioners to file reply thereto, if any, within two weeks thereafter.

Matter to appear in the list for final hearing after eight weeks.

Liberty to mention.

**( Md. Nizamuddin, J. )**

