

ITEM NO.46

COURT NO.7

SECTION XVI

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s). 11038/2025

[Arising out of impugned final judgment and order dated 30-01-2025  
in APO No. 106/2018 passed by the High Court at Calcutta]

EMAMI AGROTECH LIMITED

Petitioner(s)

VERSUS

STATE OF WEST BENGAL & ORS.

Respondent(s)

[ ONLY CONNECTED MATTERS ARE LISTED UNDER THIS ITEM ]

WITH

SLP(C) No. 15926/2025 (XVI)

IA No. 120483/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT

SLP(C) No. 16704/2025 (XVI)

IA No. 116448/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT

SLP(C) No. 16362/2025 (XVI)

SLP(C) No. 14065/2025 (XVI)

IA No. 124007/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT, IA No. 124004/2025 - PERMISSION TO FILE ADDITIONAL  
DOCUMENTS/FACTS/ANNEXURES IA No. 312781/2025 - WITHDRAWAL OF CASE /  
APPLICATION

Date : 08-01-2026 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) : Mr. Zoheb Hossain, AOR

Mr. Rajat Mittal, AOR  
Mr. Sandip Choraria, Adv.  
Mr. Anil Dugar, Adv.  
Mr. Priyanshu, Adv.  
Mr. Nd Shah, Adv.  
Mr. Subham Kumar, Adv.  
Sukalpa Seal, Adv.  
Mr. Akash Chakraborty, Adv.  
Mr. Kranti Agrawal, Adv.  
Mr. Rakesh Kumar, Adv.  
Mr. Praveen Gambhir, Adv.

M/S. Khaitan & Co., AOR

For Respondent(s) : Mr. Kunal Mimani, AOR  
Mr. Prashant Alai, Adv.  
Mr. Abhinav Rana, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

Item No. 46.1-SLP(C) No. 15926/2025, Item No. 46.2-SLP(C) No. 16704/2025, Item No. 46.3- SLP(C) No. 16362/2025 and Item No. 46.4-SLP(C) No. 14065/2025

1. The learned counsel appearing for the petitioners have instructions from their respective client not to press these petitions and withdraw the same as their client(s) want to avail the remedy under the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 as amended by the West Bengal Sales Tax (Settlement of

Dispute) (Amendment) Act, 2025.

2. We permit the petitioners to go before the competent authority under the Amendment Act of 2025 and avail the appropriate relief.

3. If the petitioner(s) applies with the competent authority of the State under the Amendment Act, 2025, the State shall allow the application(s) in terms of the Amendment Act and accept the application filed by the petitioners.

4. In view of the aforesaid, the Special Leave Petitions stand dismissed as not pressed.

(CHANDRESH)  
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)  
COURT MASTER (NSH)