

Dhaval Talati

1 Are Benefits under WB State support for Industries Scheme admissible post GST? Held: Yes Basic Facts of the case The petitioner opted for an incentive Scheme floated by the respondent authorities and was granted the benefits under the same. Registration Certificates (RC- I and RC-II) were also issued to the said petitioner in terms of the scheme, thereby recognizing the entitlement of the petitioner to be granted the benefits of the scheme. Subsequently, after having disbursed a portion of the dues of the said petitioner under the scheme, the respondent authorities have refused to disburse the rest of the amount of the scheme on the plea that in the altered GST regime, the scheme cannot be continued, since the scheme did not contemplate of such tax. Petitioner'