18.6.2026
ct no. 10
Sl. 36-38
AGM

WPA 4428 of 2026
With
WPA 4436 of 2026
With
WPA 4439 of 2026

S-GEN Consortium Infra Private Limited & Anr.
-Versus-
The State Tax Officer, Bureau of Investigation (SB), Durgapur Zone & Ors.

Mr. Ankit Kanodia.
Ms. Megha Agarwal.
Ms. Tulika Roy.
Mr. Piyush Khaitan.
... for the petitioners.

Mrs. Manju Agarwal.
Mr. Bijitesh Mukherjee.
... for the State respondents.

1. These three writ petitions have been filed by the petitioners challenging inter alia, the show cause notices issued in Form GST DRG-01 and the consequential adjudicating proceedings initiated by the State Tax Officer, Bureau of Investigation, South Bengal, Durgapur Zone.
2. The writ petitions are at motion stage and have been taken together as common questions of law are involved herein.
3. Learned counsel appearing for the petitioners submits a letter dated June 15, 2026 issued by the Adjudicating Authority.
4. It appears from the said letter that the adjournment sought by the petitioner before the Adjudicating Authority has been rejected. The

rejection is on the ground that neither has this Hon'ble Court delivered any final judgment nor has it granted any interim stay or restriction against the operation of the Show Cause Notice (Form GST DRG-01) or the continuation of the assessment/adjudication proceedings.

5. The Authority has taken a stand that in absence of an express stay order from a competent judicial forum, statutory proceedings initiated under the CGST/WBGST Act, 2017 cannot be kept in abeyance indefinitely.
6. The petitioners contend that the Adjudicating Authority is proceeding with an indecent haste despite the pendency of the present writ petitions challenging the very jurisdiction and validity of the show causes notices.
7. This Court has heard the learned counsel for the parties and perused the materials on record including the letter dated 15.6.2026 issued by the Adjudicating Authority.
8. It is not in dispute that the writ petitions have been filed challenging the jurisdiction and validity of the show cause notices issued in Form GST DRG-01.
9. The petitioners have raised substantial questions of law which requires adjudication by this Court.
10. This Court takes a note of the fact that the Adjudication Authority has fixed a Final Personal

Hearing on 19.6.2026 and has indicated that failing which an ex parte final order shall be passed demanding tax, interest, and 100% penalty under Section 74(1) without any further notice.

11. The rejection of adjournment by the authority on 15.6.2026, though technically in accordance with law, in the absence of the stay order, appears to be in undue haste considering that the writ petitions are pending consideration before this Court and the hearing is fixed at the very next day i.e. 19.6.2026.

12. Prima facie, this Court is satisfied that the petitioners have raised arguable issues which merits consideration. An interference is warranted at this stage to preserve the subject matter of the writ petitions.

13. The petitioners are directed to serve a copy of the writ petition upon Mr. Bijitesh Mukherjee, learned advocate appearing for the State respondents and the matter to appear on 23.6.2026.

14. Since the writ petitions are pending for consideration, let the concerned officer grant an adjournment and fix a date and time of the hearing after 23.6.2026. The final hearing fixed on 19.6.2026 at 11 A.M. shall not be proceeded with.

15. The petitioner is directed to communicate the said order to the concerned Adjudicating Authority for consideration.

(Smita Das De, J.)