

**07.05.2026**

**Ct. no.10  
Sl. No.17  
b.r.**

**WPA 9746 of 2026**

**Nitesh Kumar Jaiswal**

**Vs.**

**The Superintendent of Central Tax, Head Quarter,  
Anti Evasion Unit, Haldia CGST & CX  
Commissionerate & Ors.**

**Mr. Prasenjit Barman**

**Ms. Payel Koley**

**Mr.Swapneh Mallik**

**.... For the petitioner**

**Mr. Kaushik Dey**

**Mr. Tapan Bhanja**

**.... For the CGST authority.**

**Ms. Ranjana Chatterjee**

**... for the REsp. no.3.**

1. Affidavit of service filed in Court today, is taken on record.
2. In the instant case, the petitioner seeks withdrawal of the impugned summons dated 8.4.2026 issued by the respondent no.1, requiring his physical appearance for the purpose of an enquiry against one Radha Raman Industries and directing him to give oral evidence and produce all documents in his possession.
4. The petitioner seeks extension of time for holding the enquiry before the authority concerned until his recovery, since he has already suffered a

fracture in his leg and is not in a position to appear physically before the authority concerned.

3. The petitioner, upon receiving the said summons, made representations before the authority concerned on various occasions seeking adjournments of the date of enquiry, but the same remain unheeded.

4. The petitioner submits that from time to time he has made several representations seeking adjournment of the enquiry, but the same have not been considered.

5. Learned counsel for the respondent authorities vehemently opposes the same and submits that summons have been issued on three occasions. The petitioner has refused to appear and has not complied with terms of the summons.

5. In the context, learned counsel appearing for the the respondent authorities relies upon a judgement of this Court reported in **(2007(212) ELT 165 (S.C.) (Commissioner of Customs, Calcutta -vs- M.M. Exports)**. Wherein it has been held that the power of the High Court to interfere at the stage of issuance of summons or show cause notice is limited and may be exercised only in exceptional cases.

6. Learned counsel for the petitioner is directed to obtain instructions from the petitioner as to whether he will be in a position to appear before the authority concerned after 15 days.

7. Let this matter appear for further hearing on **14.05.2026.**

**(Smita Das De, J.)**