

19.5.2026
ct no. 10
Sl.09
AGM

WPA 14736 of 2025

M/s. Titagarh Rail Systems Limited
(Formerly known as Titagarh Wagons Limited)

-Versus-

State of West Bengal & Ors.

Mr. Avra Mazumdar.
Ms. Alisha Das.
Ms. Rupomita Ghosh.
Ms. Vedika Agarwal.

...for the petitioner.

Mr. Bhaskar Prosad Banerjee.
Mr. Tapan Bhanja.

... for the CGST Authority.

Mr. Sourav Mondal.

... for the respondent no. 4.

1. Affidavit-of-service filed in Court today be kept with the records.
2. The petitioner in the instant case challenges inter alia, the order dated 31.1.2025 passed by respondent no. 2 whereby transitional credit has been disallowed and recovery of an amount of Rs. 2,84,45,595/- for the financial year 2017-18 has been directed under Section 74(9) of the CGST Act, 2017 along with imposition of penalty.
3. The primary grievance of the petitioner is that, despite reversal of the amount and the issue involved herein having already been adjudicated upon by the authority concerned, the CGST authorities are raising a further demand by invoking Section 74 of the CGST Act.
4. Learned counsel appearing for the respondents submits that the passing of an order under Section 73 does not operate as a bar to initiate proceedings under Section 74 of the CGST Act.
5. The matter has been heard at length.
6. Let this matter be fixed for further hearing on 25.6.2026.

