

Item No.
SL.21
SD
9.2.26

**In the High Court at Calcutta
Constitutional Writ Jurisdiction
Appellate Side.**

WPA 19155 of 2025

**Puspa Furniture Private Limited & Anr.
- Vs-
The Union of India & Ors.**

Mr. Himangshu Kumar Ray
Mr. Subhasis Podder
Ms. S. Shaw
Mr. Gaurav Chakraborty
Mr. A. Roy

... For the Petitioner.

Mr. Pritha Dudhuria ... For the Respondent No.9..

Ms. Hasi Saha For the Union of India.

Mr. Bhaskar Prasad Banerjee
Mr. A. Maity ... For the Respondents.

The application being CAN 2 of 2026 has been filed seeking an order for release of the seized goods being “244 pcs Steel Almirah”.

Heard the learned Advocates appearing for the respective parties and considered the material on record.

In the facts and circumstances of the instant case, no mandatory order for release of the seized goods can be passed. However, the petitioner shall be at liberty to approach the respondents/CGST Authorities by way of an appropriate representation seeking release of seized goods i.e. “244 pcs Steel Almirah”.

If such representation is made, the respondent CGSTG Authorities shall consider such representation in accordance with law and dispose of the same within a period of two weeks from date of receipt of such representation.

Mr. Roy, learned Advocate appearing for the petitioner submits that the petitioner is ready to furnish bank guarantee of Rs.5,00,000/- for facilitating such release. However, it is not for this court to decide as to whether the respondent authorities would release goods on furnishing of such bank guarantee or not. Such decision would have to be taken by the Respondent CGST Authority in accordance with law.

With the aforesaid observation CAN 2 of 2026 stands disposed of.

(Om Narayan Rai, J.)