

**20.03.2026**  
**Item No.348.**  
Ct. No.237  
Suman

**WPA 19155 of 2025**  
**With**  
**CAN 3 of 2026**

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

Mr. Himangshu Kumar Ray  
Mr. Subhasis Podder  
Mr. Sushant Bagaria  
Ms. S. Shaw  
Ms. Animitra Roy  
..for the petitioners

Mr. Bhaskar Prasad Banerjee  
Mr. Abhradip Maity  
..for Respondent CGST & CX

Ms. Hasi Saha  
..for the Union of India.

Mr. Prithu Dudharia  
..for respondent no.9

Mr. Tanoy Chakraborty  
Mr. Saptak Sanyal  
..for the State

Let the affidavit-in-opposition filed by  
Department be kept with the records.

The petitioners shall be at liberty to file their  
reply within a period of one week from date.

List this matter along WPA 19159 of 2025, WPA  
19163 of 2025 and WPA 20850 of 2025 after two  
weeks under the same heading.

**(Kausik Chanda, J.)**