

27.02.2026  
Item No.642(DL)  
Court No.551  
AJ.

**IN THE HIGH COURT AT CALCUTTA  
CONSTITUTIONAL WRIT JURISDICTION**

**W.P.A. 19391 of 2025**

**M/s. Om Steel India**

**-Vs-**

**Assistant Commissioner of Revenue State,  
Tax, Howrah and Kadamtala Charge & Ors.**

Mr. Arya Das,  
Mr. Amit Kumar Shaw.  
...for the petitioner.

Mr. Saptak Sanyal.  
....for the State.

1. This writ petition is directed against an order dated June 13, 2025 passed by the Appellate Authority under Section 107 of the WBGST Act, 2017, CGST Act, 2017 (hereafter 'the said Act of 2017') whereby the petitioner's appeal against an order dated October 16, 2023 passed under Section 73 of the said Act of 2017 has been dismissed.

2. It is submitted by the learned Advocate appearing for the petitioner that the order impugned is bad on several counts.

3. Mr. Sanyal, learned Advocate appearing for the State respondents seeks time to file affidavit-in-opposition to the writ petition.

4. In such view of the matter, let affidavit-in-opposition to the writ petition be filed within four weeks from date. Affidavit-in-reply thereto, if any, be filed within two weeks thereafter.

5. If the petitioner deposits a sum equivalent 10% of the remaining amount of tax in dispute in addition to the amount paid under Section 107(6) of the said Act of 2017 within a period of two weeks from date and furnishes proof thereof to the respondent GST Authorities, the respondent GST Authorities shall stand restrained from recovering any sum from the petitioner on the strength of the adjudication order dated October 16, 2023 affirmed by the appellate order impugned dated June 13, 2025 until further orders, in terms of the provisions of Section 112(9) of the said Act of 2017.

6. It is submitted that the respondent GST Authorities have already attached the petitioner's bank account. It is needless to mention that once the petitioner deposits the sum as indicated hereinabove, such attachment would be lifted in terms of the provisions of Section 112(9) of the said Act of 2017.

7. List this matter for hearing immediately after expiry of the time fixed for exchange of affidavits.

**(Om Narayan Rai, J.)**