

Court No. 551
(266306)

17.12.2025
(AD 21)
(S. Banerjee)

WPA 19924 of 2025

Maya Store & Anr.
Vs.
Union of India & Ors.

Mr. Himangshu Kumar Ray
Mr. Subhasis Podder
Mr. Gaurav Chakraborty
Mr. Animitra Roy

...for the petitioners

Mr. U. S. Bhattacharya
Ms. Aishwarya Rajyashree

...for the respondents

Affidavit of service filed in Court today, is taken
on record.

Mr. Ray, learned advocate appearing for the
petitioners submits that the order in original dated
December 14, 2023, which has been impugned in the
present writ petition, evaded notice of the petitioners
inasmuch as the same was uploaded on the GST
portal under the 'Additional Notices and Order' tab
and as such, the petitioners could not approach this
Court earlier. It is submitted that the petitioners
became aware of the said order only upon a notice
dated June 30, 2025 being issued to the petitioners
calling upon the petitioners to make payment of
amounts in terms of the order in original dated

December 14, 2023. Mr. Ray submits that the order in original is wholly without jurisdiction and as such the petitioners need not be relegated to the appellate remedy under Section 107 of the said Act of 2017.

Learned advocate appearing for the respondent CGST authorities seeks time to take instructions.

Accordingly, list this matter once again on December 23, 2025.

(Om Narayan Rai, J.)