

**WPA 20850 of 2025**  
**Tanusree Saha, Proprietor of Puspangan Traders**  
**versus**  
**The Union of India & Ors.**

Mr. Himangshu Kumar Ray  
Ms. Shiwani Shaw  
Mr. Subhasis Podder  
Mr. Gaurav Chakraborty  
...For the petitioner

Ms. Purabi Saha Das  
...For the Union of India

Mr. Bhaskar Prosad Banerjee  
Mr. A. Maity  
...For the Siliguri GST Commissionerate

Mr. Prithu Dudharia  
...For the respondent no. 9

Mr. A. Roy, Ld. GP  
Mr. Tanoy Chakraborty  
Mr. Saptak Sanyal  
...For the State

- 1.** Affidavit of service filed in Court today is retained with the record.
- 2.** The petitioner seeks to challenge a proceeding initiated under Section 67 of the WBGST/ CGST Act, 2017.
- 3.** The petitioner insists for immediate release of the goods.
- 4.** Having heard the learned advocates appearing for the respective parties and considering the submission of Mr. Banerjee learned advocate appearing for the GST authorities, I am of the view that the respondents should be provided with an opportunity to file their response.
- 5.** In view thereof, let a report in the form of an affidavit be filed by the respondents on or before the matter is taken up next.
- 6.** Considering the urgency involved, let this matter appear for further consideration under the same heading on **29<sup>th</sup> October 2025.**

***(Raja Basu Chowdhury, J.)***