

25.11.2025
Court No.551
Item No.53
sudipta

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

W.P.A. 21671 of 2025

**Pharma Trading Corporation & Anr.
Vs.
The State of West Bengal & Ors.**

Mr. Himangshu Kumar Ray
Ms. Shiwani Shaw
Mr. Subhasis Podder
Mr. Gaurav Chakraborty
Mr. Animitra Roy

...for the petitioners

Mr. Nilotpall Chatterjee
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal

..for the State

1. Affidavit of service filed today be kept with the record.
2. This writ petition assails an adjudication proceeding under Section 73 of the WBGST Act, 2017 / CGST Act, 2017 (hereinafter referred to "the said Act of 2017").
3. Mr. Ray, learned advocate appearing for the petitioners submits that the respondent GST authorities have served two adjudication orders under Section 73 of the said Act of 2017 at two different points of time both pertaining to the same financial year and dealing with same subject

determining the same amount of tax but with none of the adjudication orders served upon the petitioners in the Form DRC-07, there is any attachment containing the detailed adjudication order which ought to have been there. It is submitted that instead of the detailed adjudication order which is usually attached to the summary adjudication order Form DRC-07, a replica of the information supplied to the petitioners in terms of Section 61 of the said Act of 2017 read with Rule 99 of the relevant Rules has been furnished to the petitioners.

4. Mr. Sanyal, learned advocate appearing for the respondent GST authorities seeks time to take instructions.
5. List this matter for further consideration on 1st December, 2025.

(Om Narayan Rai, J.)