

**IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side**

Ct.551 **06.01.2026**
Item No.27 Sws.M

WPA 27933 of 2025

**Sankar Kumar Saha
Vs
Union of India & Ors.**

Mr. Promit Majumdar
...for the petitioner

Mr. Uday Sankar Bhattacharya
Mr. Tapan Bhanja
...for the respondent/authority

1. Heard learned advocates for the respective parties.
2. Mr. Bhattacharya, learned advocate for the
respondents/CGST authorities seeks time to take
instructions.
3. List this matter once again on January 14, 2026.

(Om Narayan Rai , J.)