

Item No.
SL.23
SD
17.2.26

In the High Court at Calcutta
Constitutional Writ Jurisdiction
Appellate Side.
WPA 27930 of 2025

Sankar Kumar Saha
Vs.
Union of India & Ors.

Mr. Promit Majumdar
Ms. S. Chakrabarti ... For the Petitioner.

Mr. Uday Sankar Bhattacharya
Mr. Tapan Bhanja ... For the State.

It is the petitioner's contention that as the order in original dated May 30, 2023 was not served upon the petitioner therefore, the petitioner was unable to assail the same before the appellate authority by filing the appeal within time.

Mr. Bhattacharya, learned Advocate appearing for the petitioner has not been able to satisfy this court as to how the service has been effected.

In such view of the matter, let the respondent no. 3 ie. the Assistant Commissioner, CGST Authorities and Central Excise Maldah Division file a report in the form of an affidavit disclosing how the petitioner was served with a copy of the order in original dated May 30, 2023.

Let such report be filed within a period of two weeks from date.

List this matter once again on March 9,

2026.

(Om Narayan Rai, J.)