

20.04.2026
Sl. No. 23
Court No.7
pk/AP

**CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
APPELLATE SIDE**

**FMA 24 of 2026
CAN 1 of 2026**

**Koushik Roy
Vs.
Union of India and others**

Mr. Khushi Kundu

.... for the appellant

- 1.The appeal is directed against an order dated 24.02.2026 whereby the writ petition was disposed of by the Single Bench granting liberty to the appellant to challenge an order dated 24th June, 2025 passed by the CGST in Appeal No.116/SLG-GST/2025-26.
- 2.The Tribunal was not functional at the relevant point of time when the order dated 24.02.2026 was passed.
- 3.Since the Tribunal is functional now, liberty granted to the appellant to challenge the order between 30 days of 24.02.2026, otherwise calls for no interference. The order dated 24th June, 2025 was stayed until the appellant challenged it before the Tribunal.

4. Liberty was also reserved to pray for further stay.
5. Having regard to the above, this Court finds no reason to interfere with the impugned order.
6. Since the appeal has been filed before this Court against the order dated 24.02.2026 passed by the Single Bench, this Court allows further period of 30 days to the appellant to move before the Tribunal against the order dated 24.06.2025.
7. With the aforesaid observations, the instant appeal is disposed of. Consequently, connected pending application being CAN 1 of 2026 is also disposed of.
8. There will be no order as to costs.
9. All the parties shall act on the server copy of this order duly downloaded from the official website of this Court.

(Rajasekhar Mantha, J.)

(Om Narayan Rai, J.)