

Sl. No.17  
06.04.2026  
akg  
Ct 05

IN THE HIGH COURT AT CALCUTTA  
CIRCUIT BENCH AT JALPAIGURI  
CONSTITUTIONAL WRIT JURISDICTION

**WPA 511 of 2026**

M/s. Regal Udyog Pvt. Ltd.  
Versus  
The State of West Bengal & Ors.

Mr. Bikramaditya Ghosh  
Mr. Rajeev Parik  
Ms. Ved Rai

... For the petitioner

Mr. Pretom Das  
Ms. Rima Sarkar

... For the respondents

1. Challenging the appellate order dated 25<sup>th</sup> February, 2026 passed by the respondent no.2 rejecting the appeal filed by the petitioner, the instant writ petition has been filed.
2. Ms. Sarkar, learned Advocate appearing for the respondent no.1 would submit that the Appellate Tribunal had already been constituted though the judicial work is yet to be commenced.
3. Noting that this matter pertains to a challenge to an order passed by the proper officer under Section 74 of the WBGST/CGST Act, 2017 and noting that the appellate authority has rejected the same on the ground of limitation, I am of the view, at this stage, since the appellate forum has already been set up though the judicial

proceedings are yet to be commenced, it would be prudent to permit the petitioner to approach the Appellate Tribunal at the first instance especially when the matter would require consideration of diverse factual issues which are available and accessible on the online portal and records whereof, the Appellate Tribunal is far more equipped to access.

4. Accordingly, I grant liberty to the petitioner to proceed before the Appellate Tribunal within a period of four weeks from date.
5. The writ petition, accordingly, stands disposed of.

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