

Sl. No.07  
10.04.2026  
sayandeep  
Ct 05

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

**WPA 511 of 2026**

M/s Regal Udyog Private Limited  
Versus  
The State of West Bengal & ors.

Mr. Rajeev Parik  
Mr. Ved Rai

... For the petitioner

Mr. Dilip Kr. Agarwal  
Mr. Bishwaraj Agarwal

.... For the CGST authorities

Mr. Pretom Das  
Ms. Rima Sarkar

..... for the State

1. This matter has come up at the instance of the learned advocate representing the CGST authorities.
2. It is submitted that though the learned advocates representing the CGST authorities who were present in virtual mode, their names have not been recorded in the order dated 6<sup>th</sup> April, 2026.
3. Having heard the learned advocates appearing for the respective parties, let the appearance of the learned advocates for the CGST authorities be noted in the order dated 6<sup>th</sup> April, 2026.
4. Other part of the order dated 6<sup>th</sup> April, 2026 shall remain unaltered.
5. Let this order be treated as a part of the order dated 6<sup>th</sup> April, 2026.

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

