

Sl.No.33
20.04.2026
SK
Ct 06

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

WPA/579/2026

IDEAL UNEMPLOYED ENGINEERS CO OPERATIVE
SOCIETY LIMITED AND ANR
VS
ASSISTANT COMMISSIONER OF REVENUE
COOCHBEHAR AND ORS

Mr. Bikash Goswami,
Mr. Nabankur Paul,
Mr. Osman G. Mallick,
... for the petitioner
Mr. Joyjit Chowdhuri, AAG
Ms. Rima Sankar,
... for the State.

1. The grievance of the petitioner is directed against an order dated 4 August, 2025 passed under Section 107 of the West Bengal Goods and Service Tax Act, 2017.
2. It is fairly submitted on behalf of both the parties that there is a statutory alternative remedy by way of an appeal which the petitioner has already availed of. Nevertheless, the petitioner prays for waiver of the statutory deposit as contemplated under the Act.
3. On consideration of the facts and circumstances of the case and after hearing the submissions made on behalf of the parties, there are no grounds for which any concession or waiver of the statutory deposit has been made out by the petitioner. This is the mandate

of the Act and should not be lightly interfered with.

4. In view of the above, WPA/579/2026 is dismissed.

Liberty is granted to the petitioner to comply with a statutory mandate in accordance with law, if so advised.

(RAVI KRISHAN KAPUR, J.)

