

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

WPA/615/2026

MADRAS INFRA EQUIPMENTS AND ORS
VS
ASSISTANT COMMISSIONER OF REVENUE AND ORS

Mr. Sandip Chomaria, Adv.
Mr. Akash Chakraborty, Adv.
Mr. Rajkumar Banerjee, Adv.
Ms. Sunayana Parveen, Adv.
...for the petitioner

Mr. Pretom Das, Adv.
Mr. Pradip Sarkar, Adv.
..for the State

1. The grievance of the petitioners is against an order dated 29th December, 2025 passed by the Additional Commissioner of State Tax, Appeal, Siliguri Circle, West Bengal under Section 107 of the Goods and Service Tax Act.
2. It is submitted on behalf of both the parties that in view of the public notice No.01/2026 dated 23rd March, 2026, the Kolkata Bench of the Goods and Service Tax Appellate Tribunal (GSTAT) has commenced and is functioning. In view of the extant Circular, nothing survives in the writ petition, WPA/615/2026 stands disposed of.
3. Liberty is granted to the petitioners to avail of its alternative statutory remedy before the Goods and Services Tax Appellate Tribunal

(GSTAT), Kolkata Bench in accordance with law.

4. It is made clear that there has been no adjudication on the merits of the case and all issues are left open to be decided by the Appropriate Authorities.

(RAVI KRISHAN KAPUR, J.)