

09.07.2026

Sl. No.34

Ct. No.03

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**Calcutta High Court
In the Circuit Bench at Jalpaiguri**

WPA 1005 of 2026

M/s. Rajendra Prasad Agarwala & Sons.

-vs-

Union of India and Ors.

Dr. S. Muralidhar, Sr. Adv.

Ms. N. S. Thomas

Mr. Dhiraj Lakhotia

Ms. Radhika Agarwal

Ms. Khushi Kundu

Ms. N. Kundu

Ms. Neha Lama

..for the petitioner

Mr. Dilip Kumar Agarwal

Mr. Bishwaraj Agarwal

..for the respondents

Mr. Dilip Kumar Agarwal, learned advocate appearing on behalf of the Central Goods and Services Tax Authorities, has produced instructions indicating that the relevant Excel spreadsheets were obtained through the diplomatic channels of the Government of Bhutan.

With regard to the issue of cross-examination of the witnesses, it is submitted that the impugned order has dealt with the matter in considerable detail.

As regards the Department's stand on cross-examination, the impugned order records that the denial of cross-examination has not resulted in any prejudice or injustice in the present case. It is,

however, submitted that, at this stage, permitting the cross-examination of fifteen witnesses may not be a feasible or practical course of action.

The Department shall file its stand by way of an affidavit within a period of two weeks from date.

The petitioner shall be at liberty to respond thereto by filing an affidavit within one week thereafter.

List the matter after three weeks under the same heading.

(Kausik Chanda, J.)