

Court No. 10

17.8.2026

(Item No. 32)

(AB)

**High Court at Calcutta
In the Circuit Bench at Jalpaiguri
Constitutional Writ Jurisdiction
Appellate Side**

W.P.A. 1005 of 2026

+

CAN 1 of 2026

+

CAN 2 of 2026

M/S. Rajendra Prasad Agarwala & Sons

VS

Union of India & Ors.

Mr. Dhiraj Lakhotia
Ms. Radhika Agarwal
Ms. Parmita Chowdhury
Ms. Khusi Kundu
Ms. Nikita Kundu
Ms. Neha Lama

.... For the petitioner

Mr. Dilip Kumar Agarwal
Mr. Biswaraj Agarwal

.... For Union of India

This is an interlocutory application arising from the main writ petition where the impugned show cause notice dated **August 30, 2025** issued **under Section 74 and 122 of 2017 Act** is under challenge.

The show cause notice is single relating to multiple financial years. This Court has already decided the issue ***In the matter of: State Bank of India Vs. The Commercial Central Goods and Service Tax and Central Excise SLG Commissionerate, Central Revenue Building and Ors.***, reported at **2026 SSC Online CAL 7539** and **[2026] 187 taxman.com 1127 (Calcutta)**, where under identical impugned show cause notice had

been ***quashed*** and ***set aside*** by this Court and the demand was consequently ***quashed***.

Being aggrieved by the said judgment, the Revenue had preferred an appeal before the Hon'ble Division Bench being **MAT 84 of 2026** filed on **August 13, 2026**.

Learned advocates appearing for the parties jointly submit that, the same issue had already received the attention of the Hon'ble Supreme Court, *inter alia* in ***Special Leave to Appeal (C) No. 21345 of 2026***.

This Court has been informed by the learned advocate Mr. Dilip Kumar Agarwal appearing for the Revenue that, the matter is fixed for consideration before the Hon'ble Supreme Court on **August 24, 2026**.

In view of the above, hearing of this application and the connected writ petition stands adjourned for the time being until the issue is finally decided by the Hon'ble Supreme Court.

(Aniruddha Roy, J.)