

Calcutta High Court

In The Circuit Bench at Jalpaiguri

Constitutional Writ jurisdiction

Appellate Side

JPD 25-27 11.08.2026

Sc Ct. no.10

Case No. : **WPA 1003 OF 2026**

In the matter of :

M/s. Corporate Wave Builders

.... Petitioner

VS.

The Principal Chief Commissioner,
Central Goods and Service Tax, Kolkata
& Ors.

.... Respondents

With

Case No. : **WPA 1756 OF 2024**

In the matter of :

M/s. Corporate Wave Builders

.... Petitioner

VS.

The State of West Bengal & Ors.

.... Respondents

With

Case No. : **WPA 1759 OF 2024**

In the matter of :

M/s. Corporate Wave Builders

.... Petitioner

VS.

The State of West Bengal & Ors.

.... Respondents

For the Petitioner in all writ petitions:

Mr. Bikramaditya Ghosh

Mr. Ved Rai.

....Advocates

For the Respondents State in all writ petitions:

Mr. Jagriti Mishra (Ld. AAAG)

Ms. Mrinmayee Das.

....Advocates

For the Respondent nos.2, 3 and 4 in all writ petitions:

Mr. Dilip Kumar Agarwal

Mr. Biswaraj Agarwal.

....Advocates

Mr. Bikramaditya Ghosh, learned Advocate appears for the petitioner.

Mr. Jagriti Mishra, learned AAAG with Ms. Mrinmayee Das, learned Advocate appears for the State.

Mr. Dilip Kumar Agarwal, learned Advocate appearing for the respondent nos. 2, 3 and 4 has raised the question of maintainability of these writ petitions since the statutory appellate authority is available in law.

He further submits that, to adjudicate on the order impugned in these writ petitions some factual inquiry has to be conducted for which the appellate authority is the competent authority.

The matters shall appear under the heading “***Motion***” on ***August 17, 2026***.

Photocopy of this order shall be kept with the records of these writ petitions.

(Aniruddha Roy, J.)