



2026:CHC-JP:330

11.08.2026

JPD SL. 28

Court no.10

Moumita

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

W.P.A. 1055 of 2026

M/s. Rathi Cement House
Vs.
The Union of India & Ors.

Mr. Vikram Nankani, Ld. Sr. Adv.

Mr. Rohan Vasa, Adv.

Mr. Ananda Paul, Adv.

....For the Petitioner

Mr. Ratan Banik, Adv.

Mr. Biswaraj Agarwal, Adv.

....For the State

Affidavit-of-service, filed in Court today, is
taken on record.

Mr. Vikram Nankani, learned Senior
Advocate (VC) has been continuing with his
submissions on behalf of the petitioner. He shall
continue and cite decisions on the next day.

Mr. Ratan Banik, learned Advocate
appearing for the GST Authority has taken up
the point of maintainability of this writ petition
on the ground that, a statutory appeal is
available under **Section 107 of 2017 Act**. He
further submits that, the finding of the GST
authority in its impugned order was passed upon
independent enquiry made by the GST



Authorities in exercise of its power provided under the statute, are not on the basis of the enquiry or finding made by the customs authority.

The matter shall appear under the heading ***‘For Orders’*** i.e. ***August 12, 2026.***

(Aniruddha Roy, J.)