

18-12-2025  
Item No.68  
Subrata  
Bhattacharyya  
AR(C)

**IN THE HIGH COURT AT CALCUTTA**  
**Circuit Bench at Jalpaiguri**  
Constitutional Writ Jurisdiction  
Appellate Side

**WPA No.1741 of 2025**  
**M/s. S.B.S. Enterprise & Anr.**  
**-vs-**  
**The State of West Bengal & Ors.**

Ms. Matan Chakraborty ...for the petitioners

Mr. Momenur Rahman  
Mr. Pradip Sarkar ...for the State

Mr. Ratan Banik  
Mr. Bishwaraj Agarwal ...for CGST

1. The petitioners seek leave to file appeal before the appellate authority challenging the adjudication order by condoning the delay of more than 1375 days.
2. The prayer of the petitioners is vociferously opposed by the respondents.
3. Let the respondents file affidavit-in-opposition within four weeks from date; reply thereto, if any, by a fortnight thereafter.
4. Liberty to mention the writ petition for final hearing upon completion of the aforesaid time-period.
5. All parties are to act on the server copy of this order duly downloaded from the official website of this Court.
6. Certified copy of this order, if applied for, shall be made available to the parties.

[Amrita Sinha, J]

