

IN THE HIGH COURT AT CALCUTTA
CIRCUIT BENCH AT JALPAIGURI
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 1870 of 2026

Udresh Rajbali Shukla
Versus
The Deputy Commissioner of State Tax & Ors.

Mr. Akshat Agarwal (VC)
Mr. Sandip Guha Roy
... For the petitioner.

Mr. Jagriti Mishra, Ld. AAAG
Mr. Ashoke Kumar Singhi
... For the State.

1. Affidavit of service filed in Court is taken on record.
2. Challenging the order dated 29th June, 2026 passed under Section 107 of the WBGST/CGST Act, 2017 (hereinafter referred to as the “said Act”), arising out of an order passed under Section 129(3) of the said Act dated 26th April, 2026, the instant writ petition has been filed.
3. Having heard the learned advocates appearing for the respective parties and since Mr. Mishra, learned Assistant Additional Advocate General would submit, on instruction, that technical members of the Appellate Tribunal for the State have already taken oath and charge on 12th August, 2026 and the said bench is operational and functional, I am of the view that it shall only be prudent at this stage to permit the petitioner to approach the Appellate Tribunal constituted under the said Act.

4. Further, taking into consideration the fact that this writ petition was filed on 13th August, 2026, I am of the view that the petitioner shall be entitled to the benefit of exclusion of the period spent before this Court for the purpose of computation of limitation in preferring the appeal before the Appellate Tribunal.

5. On the prayer of the learned advocate for the petitioner and considering the fact that the goods along with the vehicle is yet to be released, in the event, the petitioner prefers an appeal within seven days from date, the Appellate Tribunal, having regard to the peculiar facts shall give priority to the petitioner's appeal.

6. With the above observations and directions, the writ petition is disposed of.

Urgent Photostat certified copy of this order, if applied for, be given to the parties upon compliance with the requisite formalities.

(Raja Basu Chowdhury, J.)