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

WPA 1970 of 2026

Sohidul lslam
Versus
The Deputy Commissioner of Revenue,
WBGST, Jalpaiguri & Ors.

Mr. Porsenjit Das
Mr. A. Mittal
… For the petitioner.

Mr. Kunaljit Bhattacharjee,
Ms. Radhika Agarwal
… For the State.

1. Challenging the adjudication order dated 30th December, 2025, passed under Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the "said Act") in respect of the tax period April, 2021 to March, 2022, the instant writ petition has been filed.

2. The records would reveal that the petitioner was duly served with a show cause notice. The petitioner did not respond to the show cause. The petitioner is, however, is interested to take advantage of the fact that the order impugned was uploaded on the portal under the "view additional notices and orders" tab and not under the "view notices and orders" tab. As such, according to the petitioner, the petitioner missed the order on the common portal and could not prefer the appeal in time.

3. Mr. Bhattacharjee, learned advocate appears for the State. He does not dispute the petitioner's contention.

4. Having heard the learned advocates appearing for the respective parties and there being nothing on record to dispute the petitioner's contention that the order impugned was uploaded on the "view additional notices and orders" tab, I am of the view that the petitioner may have overlooked the order and thereby missed the opportunity to prefer an appeal before the appellate authority under Section 107 of the said Act. However, this Court cannot ignore the fact that the instant writ petition has been filed after more than 7 months from the date of passing of the order. In the peculiar facts, I am of the view that the petitioner should be put to terms.

5. Accordingly, in the event the petitioner deposits 10 per cent of the amount of tax in dispute within four weeks from date with the respondents, the adjudicating authority having regard to the observation made hereinabove, shall hear out and decide on the show cause in accordance with law within a period of six weeks from date upon giving an opportunity of hearing to the petitioner and by permitting the petitioner to file a response.

6. As a sequel thereto, the order dated 30th December, 2025, stands set aside.

7. It is, however, made clear if the deposit as directed is not made, the petitioner shall not be entitled to the benefit of this order and in such event, the writ petition shall automatically stands dismissed without further reference to this Court and the respondents shall be at

liberty to enforce the original order in accordance with law.

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

9. 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.)