

S/L. 2
January 30, 2026.
MNS

Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Side
From Principal Bench

RVW No. 23 of 2025
+
CAN 1 of 2025
+
CAN 2 of 2025
in
MAT 53 of 2025

The State of West Bengal and others
Vs.
M/s Ram Kumar Sinhal

Mr. Sirsanya Bandopadhyay, Sr. Standing Counsel,
Ms. Deboleena Ghosh

.....for the review applicants.

Mr. Dhiraj Lakhotia,
Ms. Madhulika Sharma

....for the respondent.

1. Liberty is given to the learned Advocate-on-record for the review applicants to carry out the necessary rectification in the memorandum of review as per the Additional Stamp Reporter's report dated December 09, 2025 during the course of the day.

Re: CAN 1 of 2025 (condonation)

2. The condonation application is now taken up for hearing.

3. Since we do not find the original CAN 1 of 2025, we treat the copies of the said application,

handed over by counsel today in Court, as the original for the time being. However, the Assistant Court Officer of this Court shall trace out the original application and tag it in the main file at the earliest.

4. Upon hearing learned counsel for the parties, we find that sufficient explanation for the delay in filing the review application has been furnished, inasmuch as there were inter-departmental procedural wrangles in the movement of the files relating to the review application.

5. Accordingly, CAN 1 of 2025 is allowed on contest, thereby condoning the delay in filing RVW No. 23 of 2025.

RVW No. 23 of 2025

6. In view of the short point involved, we take up the review application along with the connected application, bearing CAN 2 of 2025, for hearing.

7. Learned counsel appearing for the review applicants submits that although this Court, by its judgment under review dated July 28, 2025, had observed that nothing in the said judgment shall preclude the respondent-authorities from issuing a fresh notice under Section 73(1) of the West Bengal Goods and Services Tax Act, 2017 (in short “the 2017 Act”) and from proceeding afresh on the basis of the same, at the same time, a rider was put in that such issuance shall be upon due compliance of the

relevant provisions of the said Act and in accordance with law, which nullifies the said liberty *ab initio*.

8. It is contended that in terms of Section 73 of the 2017 Act, the time limit for issuing notice under Section 73(1) expired on May 31, 2024 and the time limit for raising demand expired on August 31, 2024.

9. As such, even on the date of passing of the judgment under review, that is, on July 28, 2025, the outer limit for issuance of notice stipulated under Section 73(1) would debar a fresh notice.

10. Learned counsel appearing for the respondent in the review application submits that in terms of Section 75(3) of the 2017 Act, where any order is required to be passed in pursuance of the direction of the appellate court, appellate tribunal or a court, such order shall be issued within two years from the date of communication of the said direction.

11. Upon hearing learned counsel for the parties, we are of the opinion that Section 75(3) of the 2017 Act may not provide sufficient relief to the review applicants insofar as the moot question involved in the review application is concerned, since subsection (3) of Section 75 of the 2017 Act primarily pertains to “orders” and not to “notices” in the strictest sense.

12. Hence, we find that although this Court had granted liberty to the respondent authorities to issue a fresh notice, the said liberty was a still-born baby, in

view of the notice being time-barred when the order granting liberty was passed, particularly since we had put in a rider as to the said notice having to be in due compliance of the provisions of the 2017 Act and in accordance with law.

13. Thus, we modify the judgment dated July 28, 2025 passed in MAT No. 53 of 2025 to the limited extent that the respondent authorities will be at liberty to issue a fresh notice under Section 73(1) of the 2017 Act within a period of one month from this date, that is, from January 30, 2006.

14. RVW No. 23 of 2025 along with CAN 2 of 2025 are disposed of in the light of the above observations.

15. There will be no order as to costs.

16. Urgent Photostat certified copies of this order be supplied to the parties upon compliance with due formalities.

(Uday Kumar, J.)

(Sabyasachi Bhattacharyya, J.)