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IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

WPO/637/2025

M/S. SIMPLEX INFRASTRUCTURES LIMITED
VS
UNION OF INDIA AND ORS.

BEFORE

The Hon'ble Justice RAJA BASU CHOWDHURY

Date: 4th September, 2025.

Appearance

Mr. Ananda Sen, Adv.

Mr. Anuran Samanta, Adv.

Mr. Sabyasachi Mandal, Adv.

...for the petitioner

Mr. Tilak Mitra, Adv.

Mr. Soumen Bhattacharjee, Adv.

Mr. Ankan Das, Adv.

Ms. Shradhya Ghosh, Adv.

...for the respondents

1. The petitioner seeks to challenge the provision of Section 142(11)(c) of the CGST Act, 2017 as violative of Article 14 of the Constitution of India.

2. Though by relying on the affidavit of service, the petitioner contends that service on the office of the learned Attorney General is complete, I, however, find from the affidavit of service that the article was delivered on 29th August, 2025. Since none appears for the other respondents excepting respondent no.1, I am of the view that the petitioner should be directed to cause a fresh notice to be served on the non-appearing respondents including the office of the learned Attorney General.

3. Accordingly, let the matter stand adjourned and appear in the monthly list of November, 2025.

4. However, after the order is passed, the petitioner would submit that the Hon'ble Karnataka High Court while entertaining an identical petition granted interim order of stay and accordingly the petitioner insists that similar stay order may be granted by this Court.

5. Having heard the learned Advocates, I find that the Hon'ble Karnataka High Court may have exercised its discretion in passing the interim order. In so far as this petition is concerned, there is no scope of granting any interim order especially when the respondents are yet to enter appearance and the provisions of Section 142(11)(c) of the said Act is yet to be declared ultra vires.

6. Accordingly, the prayer for interim order is refused.

(RAJA BASU CHOWDHURY, J.)