

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 OM NARAYAN RAI
Date : January 8, 2026.

APPEARANCE:

Mr. Ananda Sen, Adv.
Mr. Anuran Samanta, Adv.
Mr. Sabyasachi Mondal, Adv.
...for the petitioner.

Mr. Vipul Kundalia, Sr. Adv.
Mr. Anurag Roy, Adv.
Ms. Anushka Mandal, Adv.
...for CGST Authority.
Mr. Tilak Mitra, Adv.
Mr. Soumen Bhattacharjee, Adv.
...for Union of India.

The Court: Heard Mr. Sen, learned Advocate appearing for the petitioner.
He has concluded his opening submissions.

Short note filed on behalf of the petitioner is taken on record.

Mr. Kundalia has opened his submissions in reply but is yet to conclude.

List this matter for further consideration on January 15, 2026, as prayed
for.

(OM NARAYAN RAI, J.)