

18.09.2026
Item No.7
Court No.654
(Bench
ID:266460)
CHC
(disposed of)

In The High Court at Calcutta
Constitutional Writ Jurisdiction
Appellate Side

WPA 9372 of 2026

Bharati Singh
Vs.
Union of India & Ors.

Mr. Dibyendu Ghosh, Advocate
Mr. Diptomoy Talukder, Advocate
...for the petitioner

Ms. Manasi Mukherjee, Advocate
Mr. Bijitesh Mukherjee, Advocate
...for the CGST Authority

1. The petitioner grievances that the petitioner has become bankrupt and as such, the petitioner cannot make the pre-deposit for preferring the appeal against the order impugned. The total demand as has been pointed out by the respondent is 38 Lakhs and odd.
2. According to the respondents CGST Authority, the petitioner should be directed to deposit 10% of the demand amount for preferring the appeal. The CGST Authority has also relied on a judgment of the Hon'ble Supreme Court of India in ***M/s Simla Gomti Pan Products Pvt. Ltd. Vs. Commissioner of State Tax***

U.P. & Ors. decided on March 20, 2026. In the said judgment, it appears that the total demand was 67 Crore and the petitioner therein had to deposit 6.70 Crore for preferring the appeal. In such circumstances, the Hon'ble Supreme Court directed the petitioner to deposit a sum of Rs.3.50 Crore with the concerned department for preferring the appeal.

3. In the present case, the petitioner has pleaded that the petitioner is going through acute financial stress. The residential property of the petitioner has been sold by the bank under SARFAESI. The petitioner has stated that the petitioner is presently struggling for sustenance and revival of her business and thereby able to meet her basic operational and personal expenses. The petitioner has also said that she has good ground on merits if the same is heard out without the pre-deposit.
4. Having heard the learned advocate for the parties, I am of the view that the petitioner may be afforded an opportunity of making a pre-deposit of Rs.2 Lakh only for the purpose of preferring the appeal. If the petitioner deposits the amounts within a period of three weeks from date of this order, the appeal will be heard out on its merits. In default, this order shall stand vacated and department shall proceed in accordance with the law. Since both the learned

advocates are present, they will inform their respective clients about this order.

5. With these directions/observations, **WPA 9372 of 2026** is **disposed of** without any order as to costs.

(Aryak Dutt, J.)

CHINMOY CHAKRABORTY

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