

Item No.7
09.09.2026
Court. No. 9
(Saswata)

*CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
APPELLATE JURISDICTION*

WPA 1708 of 2025

M/s Budhu Sha and Company and Ors.
Vs.
State of West Bengal & Ors.

Mr. Jagriti Mishra, Ld. AAAG
Ms. Esha Acharyya

...For the State

Mr. Ratan Banik
Mr. B. Agarwal

...For the CGST authorities

1. Challenging an order of cancellation of registration dated 28th May 2025 under the provisions of WBGST /CGST Act, 2107 (hereinafter referred to as the said Act) on the basis of a show cause notice 30th April 2025, which ultimately culminated in the appellate order dated 1st August 2025, the instant writ petition has been filed.

2. When the writ petition was entertained on 18th August 2025, it was submitted that though a statutory remedy in the form of an appeal before the appellate tribunal has been provided for, in terms of the said Act and since the appellate tribunal was yet to be constituted, the instant writ petition had been filed. In the peculiar facts, this Court had entertained the writ petition.

3. Mr. Mishra, learned AAAG appearing for the State would submit that the appellate tribunal has already been

constituted under Section 112 of the said Act and is now functional.

4. In view of the aforesaid disclosure, I am of the view that there is no scope for this Court to continue with this writ petition. The writ petition accordingly stands dismissed with liberty to the petitioners to approach the appellate tribunal within 4 weeks from date.

5. If such appeal is filed within the aforesaid period having regard to the pendency of the writ petition before this Court, the appellate authority shall hear out and dispose of the appeal on merits within 16 weeks from the date of registration of the appeal.

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

7. All parties shall act on the basis of server copy of this order duly downloaded from this Court's official website.

(RAJA BASU CHOWDHURY, J.)