

W.P.A. 14873 of 2024

**Gopal Sarda
versus
The State of West Bengal & Ors.**

Mr. Rajarshi Chatterjee
Ms. Suman Sahani

...For the petitioner

Mr. A. Ray, Ld. GP
Mr. Md. T.M. Siddiqui
Mr. T. Chakraborty
Mr. S.Sanyal

...For the State

1. Mr. Chatterjee, learned advocate appearing for the petitioner submits that the Form GST DRC – 07 dated 1st April 2022 had not been digitally signed. Although, from page 26 of the instant writ petition the name and designation of the jurisdictional proper officer appears in the Form GST DRC – 07, in my view without the digital signature, Form GST DRC – 07 cannot be enforced. However, at the same time there is no impediment on the part of the respondents in serving the Form GST DRC – 07 on the petitioner with the digital signature. If such form is served on the petitioner, the respondents shall be entitled to enforce the same in accordance with law.

2. At this stage, since Mr. Chatterjee learned advocate representing the petitioner, submits that the petitioner seeks to prefer an appeal from the order dated 1st April 2022.

3. Having heard the advocates for the parties I am of the view that there cannot be any embargo on the part of the petitioner in preferring the appeal. However, no such liberty can be granted by this Court at this stage. It shall be open to the petitioner to apply before the appellate authority, if so advised.

4. With the above observations and directions, the writ petition being WPA 14873 of 2024 is disposed of.

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

(*Raja Basu Chowdhury, J.*)