

16.06.2025
sayandeep
Sl. No. 11
ML
Ct. No. 05

WPA 2267 of 2025

Biplab Mondal
Vs.
Additional Commissioner, CGST & Central Excise,
Siliguri Commissionerate & ors.

Mr. Souradeep Majumdar
.... for the petitioner

Mr. Bhaskar Prasad Banerjee
Mr. Tapan bhanja
....for the CGST & CX

Ms. Manasi Mukherjee
..... for the UOI

1. One of the issues that has come up for consideration in the present petition is with regard to the jurisdiction of the principal Bench of this Court to take up this matter having regard to the notification dated 7th February, 2019 published by the Government of India, Ministry of Law and Justice (Department of Justice) whereunder the Circuit Bench of Calcutta High Court has been established at Jalpaiguri to hear out cases arising from districts of Darjeeling, Kalimpong, Jalpaiguri and Coochbihar in the State of West Bengal.
2. Although the order passed under Section 73 of the Finance Act, 1994 (hereinafter referred to as the said Act) has been passed by the Siliguri Commissionerate, however, since the matter pertains to the Dinajpur division, the petitioner by placing reliance on the list of jurisdiction published by the

Central Board of Indirect Taxes and Customs, Ministry of Finance Department Revenues would submit that since the petitioner is having his office at Dinajpur and the place of business of the petitioner is also at Dinajpur, this Court has the jurisdiction to take up and decide the matter.

3. Having heard learned advocates appearing for the respective parties, I find that by the order dated 7th February, 2019 published by the Government of India, Ministry of Law and Justice Department of Justice not only the Circuit Bench at Jalpaiguri has been set up but have been vested with the powers to hear out cases arising in the Districts of Darjeeling, Kalimpong, Jalpaiguri and Coochbihar in the State of West Bengal.
4. Having regard thereto, I am of the view that this matter ought to be decided by the Hon'ble Circuit Bench at Jalpaiguri.
5. In view thereof, I direct the learned Registrar General of this Court to transmit the records of this case to the Circuit Bench at Jalpaiguri.

(Raja Basu Chowdhury, J.)