

M/L 13
09.06.2025
sb
Ct 5

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 2488 of 2025

R. P. Techsoft International Pvt. Ltd.
Versus
The Deputy Commissioner of Revenue,
(SGST Officer) Salt Lake Charge & Ors.

Mr. Somak Basu
... For the petitioner.

Mr. Soumak Bera
Mr. Sovan Mukherjee
... For Union of India.

Mr. Anirban Ray, GP
Md. T. M. Siddiqui, AGP
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
... For the State.

Mr. Uday Shankar Bhattacharya
Mr. Ayanabha Raha
... For the respondent nos. 2 and 5

1. Challenging the order dated 27th February, 2023 passed by the respondent no.1, the instant writ petition has been filed
2. The learned advocate for the petitioner would submit though the aforesaid order is appealable under the provisions of Section 107 of the WBGST/CGST Act, 2017 (hereinafter referred to as the “said Act”), however, since the adjudicating authority did not consider the submissions and the relevant judgments relied

upon by the petitioner, the aforesaid order cannot be sustained. According to him, the aforesaid order is without jurisdiction and should be set aside.

3. Having heard the learned advocates appearing for the respective parties and noting that an appellate remedy having been provided, the petitioner having failed to take benefit of such appellate remedy, there being no appropriate explanation in approaching this Court belatedly and the only explanation being the pendency of an arbitral proceedings, I am of the view that the petitioner has not been able to justify or provide appropriate explanation for the delay in approaching this Court. On such ground ordinarily, there is no scope to entertain the present writ petition.

4. After the aforesaid order has been dictated, Mr. Basu, learned advocate representing the petitioner prays for leave to approach the appellate authority, so as not to render the petitioner remediless.

5. Considering such submissions since, an appellate remedy is provided for, I am of the view that the petitioner shall be at liberty to approach the appellate authority in accordance with law

and, if an appeal is filed within a period of four weeks from date along with an application for condonation of delay, the appellate authority having regard to the observations made hereinabove and upon considering the explanation for the delay shall hear out and dispose of the appeal on merits, subject to compliance of other formalities by the petitioner.

6. With the above observations and directions, the writ petition is disposed of.
7. There shall be no order as to costs.
8. All parties are to act on the basis of server copy of this order duly downloaded from the official website of this Hon'ble Court.

(Raja Basu Chowdhury, J.)

