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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 12726 of 2025

M/s Canara Bank
Versus
The Deputy Commissioner of State Tax,
Large Tax Payers Unit & Ors.

Mr. G. Sivadass, Sr. Advocate,
Ms. Sruti Datta
Mr. Rishab J.
Ms. Shraddha Rajgiri
... For the petitioner.

Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
Mr. Debraj Sahu
... For the State.

1. Challenging the order passed under Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the "said Act") dated 28th February, 2025, for the tax period 2020-21, the instant writ petition has been filed.

2. Having heard the learned advocates appearing for the respective parties, I find that in the instant case prior to passing of the order under Section 73 of the said Act, a show cause notice was issued on 19th November, 2024 pointing out several discrepancies. The petitioner had duly responded to the show cause and was also permitted to file additional submission in pursuance to personal hearing. Such fact would corroborate from the communication dated 7th February, 2025 appearing at page 119 of the writ petition.

3. Mr. Sivadass, learned senior advocate representing the petitioner has drawn attention of this Court to the order impugned as also to the Circular no.199/11/2023 GST dated 17th July, 2023 and would submit that the order impugned insofar as the same concerns violation of the provision of Section 17(4) of the said Act, is de hors such Circular and also the provisions of Section 17(4) of the said Act. I, however, notice that it is not the case of the petitioner that the proper officer who had passed the order did not have the jurisdiction to entertain the petition. It is also not the case of the petitioner that opportunity of hearing was not granted to the petitioner. The petitioner seeks to challenge the order on merits. In my view when multi-tier adjudicatory process is provided by the statute to remedy the wrong, ordinary remedy is to file an appeal. Only under extra-ordinary circumstances, the writ petition is permitted to be filed. The petitioner having failed to make out any such extra-ordinary circumstances and the petitioner not making out a case of violation of principles of natural justice or an exercise without jurisdiction, I am of the view that the petitioner is not entitled to any relief. The writ petition fails.

4. After the aforesaid order has been passed, the learned senior advocate for the petitioner seeks leave to prefer an appeal from the order impugned.

5. Having heard the learned advocate for the petitioner, and noting that the time to file the appeal has

expired, I am of the view, in the event an appeal is filed within a period of four weeks from date, the appellate authority 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 stands disposed of.

(Raja Basu Chowdhury, J.)