

**IN THE HIGH COURT OF JUDICATURE AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE**

HEARD ON: 02.09.2025

DELIVERED ON: 02.09.2025

**CORAM:
THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)**

**M.A.T. 925 of 2025
With
I.A. No. CAN 1 of 2025**

**PDP International Private Limited
Versus
Joint Commissioner of CGST & CX, Kolkata
North Commissionerate, Kolkata & Ors.**

Appearance:-

**Mr. Purnendu Sekhar Bhadra
Mr. Sanjoy Bhowmick**

.....For the Appellant

**Mr. Vipul Kundalia, Sr. Adv.
Mr. Anindya Kanan**

.....For the Respondents

(Judgment of the Court was delivered by T.S. SIVAGNANAM, C.J.)

1. This intra-Court appeal by the writ petitioners is directed against the order dated 19th May, 2025 in W.P.A. 21594 of 2024. The said writ petition was filed by the appellant challenging the order-in-original dated April 29, 2024 passed under Section 73(9) of the W.B.G.S.T./C.G.S.T. Act, 2017 for the tax period 2018-2019 to 2021-2022.
2. The learned Single Bench after considering the factual position, had found that the proper officer has acceded to the request of the appellant and permitted the appellant to file its response to the show-cause notice, which was referred and duly considered by the proper officer. Even after the adjudication order was passed, the petitioner did not immediately challenge the same by filing a

writ petition and it was filed belatedly and much beyond the period of ordinary limitation prescribed under the Act for filing a statutory appeal.

3. In any event, the grounds, which have been urged in the writ petition as well as in this appeal requires adjudication into factual position as to whether the officer acted in violation of principles of natural justice or not. The facts, which fall for consideration are complex and complicated and, therefore, the appellant should not by-pass the appellate remedy provided under the Act.
4. Therefore, we fully agree with the reasoning given by the learned Single Bench and we find no ground to interfere with the order impugned.
5. Accordingly, appeal fails and stands dismissed alongwith the connected application (I.A. No. CAN 1 of 2025).
6. The appellant is granted liberty to file a statutory appeal within a period of four weeks from the date of receipt of server copy of this order and if the appeal is filed, the appellate authority shall entertain the appeal without rejecting the same on the ground of limitation and proceed to take the decision on merits and in accordance with law.
7. It will be well-open to the appellant to place all the factual and legal issues before the appellate authority, which shall be considered.
8. No costs.
9. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

I agree.

(CHAITALI CHATTERJEE (DAS), J.)