Court No. 551
(266306)

22.12.2025
(AD 25)

(S. Banerjee)

WPA 14790 of 2025

Boidul Jamal
Vs.
The State of West Bengal & Ors.

Mr. Rishi Raju
Mr. Suvranil Saha
...for the petitioner
Mr. Nilotpal Chatterjee
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
...for the State

1. Affidavit of service filed in Court today, is taken on record.

2. This writ petition lays challenge to an order dated May 21, 2025 passed by the appellate authority under Section 107 of the WBGST Act, 2017/CGST Act, 2017 whereby the petitioner's appeal against an order dated January 29, 2024 passed under Section 73 of the said Act of 2017 has been dismissed on the ground of delay.

3. Mr. Raju, learned advocate appearing for the petitioner, invites the attention of this Court to the reply (Annexure P-6 at pages 51 to 56 of the writ petition) furnished by the petitioner to the notice to show-cause issued by the appellate authority asking the petitioner to explain the reasons for the

petitioner's belated approach before the appellate authority.

4. It is submitted by Mr. Raju that the petitioner remained unaware about all the notices issued to the petitioner in respect of the impugned adjudication proceeding as well as the order, passed therein inasmuch as same were uploaded on the GST portal under the "Additional Notices and Orders" tab. It is submitted that the petitioner became aware of the order impugned and the preceding notices only on July 31, 2024, when the petitioner received an email from the respondent-GST authorities whereby the petitioner was reminded that there was an outstanding demand in terms of the adjudication order dated January 29, 2024 (Annexure P-2 at page 30 of the writ petition).

5. Relying on a Co-ordinate Bench judgment of this Court in case of Sankar Agarwala vs. The Joint Commissioner of CGST and Central Excise (Appeal), Siliguri Appeal Commissionerate & Ors., reported at 2025(11) TMI295-Calcutta High Court, it is submitted that in a similar situation the Court had been pleased to set aside the appellate order as well as the adjudication order and was pleased

to give an opportunity to the petitioners to respond to the show-cause notice within a specified period.

6. Reliance is also placed on another Co-ordinate Bench judgment of this Court in case of Parakh Consulting LLP vs. The State of West Bengal (WPA 3 2206 of 2025, decided on November 6, 2025).

7. Mr. Chakraborty, learned Advocate appearing on behalf of the respondents, supports the action of the respondents-GST Authorities and submits that the petitioners cannot find fault with uploading of notices under the “Additional Notices and Orders” tab once service of notice by uploading the same on portal, has found statutory recognition.

8. Heard the learned Advocate appearing on behalf of the respective parties and considered the material on record. It is not in dispute that the petitioners have been served with the notices in respect of the proceeding and the order impugned only by way of uploading thereof on the relevant GST portal and not by any other mode. It is the petitioners’ case that they could get to know of the notices and the order impugned only after receiving intimation through mail.

9. In such view of the matter, it cannot be said that the petitioners had due knowledge of the

proceedings that had been continued and concluded against them. Sankar Agarwala (supra) has elaborately dealt with a similar issue.

10. This Court has no reason to take a different view. The order impugned herein dated May 21, 2025, therefore, deserves to be set aside.

11. In such view of the matter, the appellate order impugned herein sated May 21, 2025 is set aside and the appeal is restored to the file of the appellate authority for taking a fresh decision on merits.

12. It has been submitted by Mr. Raju that the respondent GST authorities have on a similar issue pertaining to financial year 2020-21 dropped the demand raised upon the petitioner upon considering the petitioner’s reply. It is submitted that the appellate authority may be directed to take such fact into consideration while deciding the petitioner’s appeal.

13. In such view of the matter, the petitioner will be entitled to take all points before the appellate authority including the points that in the petitioner’s own case on similar demand based on some issue pertaining to financial year 2020-21 has been dropped. The appellate authority shall

decide the petitioner's appeal upon taking into consideration all the aforesaid facts, in accordance with law.

14. WPA 14790 of 2025 stands disposed of with the above observations. No costs.

(Om Narayan Rai, J.)