

Form No. J.(2)
Item No. 09
Court No. 1

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

HEARD ON: 20.08.2025

DELIVERED ON: 20.08.2025

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

**F.M.A. 1216 of 2025
With
I.A. No. CAN 1 of 2025**

**I-Krab E-Sol Private Limited & Anr.
Vs.
The Joint Commissioner of State Tax,
Behala Charge & Ors.**

Appearance:-

**Mr. Jawed Ahmed Khan
Mr. Bhaskar Sengupta for the appellants**

**Mr. Ranjan Kr. Sinha
Mr. Biswajit Maity for the Union of India**

**Mr. Amitabrata Roy, Ld. GP
Mr. Tanoy Chakraborty
Mr. S. Shaw
Mr. Saptak Sanyal for the State**

JUDGMENT

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

1. This intra-Court appeal filed by the writ petitioners is directed against an order dated 11th June, 2025 in W.P.A. 2160 of 2025. In the said writ petition, the appellants had challenged the order passed by the appellate authority dismissing the statutory appeal petition filed by the appellants on the ground that mandatory pre-deposit condition to be fulfilled under section 107(6) of the WBGST Act/CGST Act, 2017 has not been complied with.
2. We have perused the reasons recorded by the learned Single Bench and we are fully agree with the said reason as the appellants cannot bypass the statutory condition, which has been held to be mandatory. However, taking note of the submissions of Mr. Khan, learned advocate appearing for the appellants that the appellants are undergoing severe financial crisis on account of various factors, we dispose of this appeal with the following directions.
3. The appellants shall effect the pre-deposit, as required under the statute within a period of three months from date and if such deposit is made, then the appellate authority shall entertain the appeal petition and decide the same on merits and in accordance with law after affording an opportunity of personal hearing to the authorised representative of the appellants. However, if the appellants fail to comply with the above condition within the time prescribed, the benefit of this order will not enure to the appellants and the appeal would stand automatically dismissed without further reference to this Court.

4. With the above observations, the appeal and the connected application stand disposed of.
5. No costs.
6. 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.))