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Ct.5.

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 19165 of 2025

Chandan Burman & Anr.
Versus
Assistant Commissioner, State Tax,
Asansol Charge & Ors.

Ms. Rita Mukherjee
Mr. Abhijat Das
Mr. Anirban Chatterjee
... For the petitioners.

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

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

2. Challenging the order dated 17th November, 2023, passed under the provisions of Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the "said Act"), the instant writ petition has been filed.

3. Having heard the learned advocates appearing for the respective parties, though the petitioners would submit that the petitioners had no knowledge of the order since the petitioners were not carrying on business activities up to 2025 and it is only when the recovery notice was issued that the petitioners had come to learn with regard to the above order, I am of the view that having regard to the provisions contained in Section 169(2) of the said Act, if the order impugned was uploaded on the portal there was no reason for the

petitioners not to be aware of the same. It is not the case of the petitioners that the portal of the petitioners remained suspended. Having regard thereto and noting that an appellate remedy is available to the petitioners, I am not inclined to interfere. However, at the same time, since the Appellate Tribunal is yet to be constituted, I am of the view that an opportunity should be afforded to the petitioners to test out the determination already made.

4. As such, the petitioners shall be at liberty to apply before the appellate authority along with an application explaining the delay.

5. If such appeal is filed along with the application seeking condonation of delay, within three months from date, the same shall be considered by the appellate authority in accordance with law.

6. With the above observations and directions, the writ petition is disposed of.

Urgent Photostat certified copy of this order, if applied for be given to the parties upon compliance with the requisite formalities.

(Raja Basu Chowdhury, J.)