

10.11.2025

DL-16

Ct. No. 551

Srimanta

In the High Court at Calcutta
Constitutional Writ Jurisdiction
Appellate Side

WPA 20164 of 2025

Nitya Creation Private Limited & Anr.
-Vs.-
Assistant Commissioner, Ballygunge, Kolkata
South & Ors.

Mr. Somnath Roy Chowdhury,
Ms. Sanjana Jha

...for the petitioners.

Mr. Sumita Shaw,
Mr. Saptak Sanyal,
Mr. Soumen Chatterjee

...for the State.

The petitioners assail an order dated December 24, 2024 passed under Section 73 of the WBGST Act, 2017 thereby holding the petitioners liable in a sum of Rs.16,51,616/-. The order impugned is appellable under Section 107 of the said Act, 2017. It is noticed that although the order impugned is dated December 24, 2024 the writ petition has been filed on August 26, 2025, i.e. beyond the period during which an appeal could be preferred under Section 107 of the said Act.

In view of the law laid down by the Hon'ble Supreme Court in the case of ***A.V. Venkateswaran, Collector Of Customs, Bombay v. Ramchand***

Sobhraj Wadhwani and Another, reported at ***AIR 1961 SC 1506*** since the petitioners have disabled themselves from availing the statutory remedy of appeal within the statutory period prescribed therefor, the same cannot be urged as a ground for entertaining a writ petition under Article 226 of the Constitution of India and therefore, this Court is not inclined to exercise discretion in favour of entertaining the writ petition. WPA/20164/2025 is dismissed.

This dismissal of the writ petition shall, however, not prevent the petitioners from approaching the Appellate Authority under Section 107 of the said Act in accordance with law.

(Om Narayan Rai, J.)