IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

Ct.551 **11.11.25**
Item No.10 Sws.M

WPA 20489 of 2025

M/s. Eastern Micropor Private Limited
Vs
Additional Commissioner of Central Tax, Howrah CGST and Ors.

Mr. Dipankar Majumdar
Mr. Ranjeet Prasad
Ms. Aishi Pal
Mr. Vaibhav Prakash
...for the petitioner

Mr. N. Chatterjee
Mr. Tanoy Chakraborty
Mr. S. Sanyal
...for the State

Ms. Manasi Mukherjee
Mr. Bijitesh Mukherjee
...for the CGST Authority

Mr. Nadeem Sulaiman
Ms. Sukanya Dutta
...for the respondent No. 3

1. Affidavit of service filed in Court today be kept on record.

2. The writ petition assails an order in original dated December 20, 2024 passed under Section 74 of the CGST Act, 2017. Learned advocate appearing for the petitioner submits that the proceeding itself suffers from gross jurisdictional errors inasmuch as the show-cause notice had been issued upon clubbing several tax periods, starting from financial year 2017 to 2018 to financial year 2022 to 2023. An order passed under Section 74 of the CGST Act is

appealable before the Appellate Authority under Section 107 of the said Act of 2017.

3. Attention of this Court has also been drawn to a judgment passed by a Co-ordinate of this Court in the case of ***UBS Exports International Pvt. Ltd. &Anr. vs. The State of West Bengal &Ors.*** reported at ***2025(5) TMI 728*** where, in a similar fact situation, this Court refused to exercise discretion in favour of the writ petition and relegated the petitioners before the Court to the appellate remedy available under the statute. In the said case, this Court noticed that the petitioners had approached the Court under Article 226 of the Constitution of India only after the adjudication order was passed and not at the stage of show-cause. In view of the belated approach to the Writ Court, the Court refused to exercise discretion in favour of the petitioners.

4. The facts of the case at hand being similar to the one in UBS Exports International Pvt. Ltd. (supra), there is no reason for this Court to take a divergent course. In view of the clear efficacious alternative remedy available to the petitioner, this Court is not inclined to exercise discretion in entertaining the writ petition.

5. **WPA 20489 of 2025**is accordingly **dismissed**.

6. This order shall, however, not prevent the petitioner from approaching the Appellate Authority under Section 107 of the said Act of 2017 in accordance with law.

7. Urgent photostat certified copy of this order, if applied for, be supplied to the parties on urgent basis after completion of necessary formalities.

(Om Narayan Rai , J.)