IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

Ct.551 **19.11.25**
Item No.10 Sws.M

WPA 20933 of 2025

Multireach Media Private Limited & Anr.
Vs
The State of West Bengal and Ors.

Mr. Rishi Raju
Ms. Shreya Mundhra
...for the petitioners

Mr. Tanoy Chakraborty
Ms. Sumita Shaw
Mr. Saptak Sanyal
Mr. Soumen Chatterjee
...for the State

1. The petitioners assail an order dated July 24, 2025 passed by the Appellate Authority under Section 107 of the WBGST Act, 2017/CGST Act, 2017 whereby the petitioners' appeal against an order dated September 26, 2023 passed by the Adjudicating Authority was dismissed. The Appellate Authority has rejected the petitioners appeal on the ground that the same was filed belatedly.

2. Mr. Raju, learned advocate appearing for the petitioners invites the attention of this Court to the petitioners' application for condonation of delay filed before the Appellate Authority (at pages 73 to 75 of the writ petition) and submits that the petitioners did not have knowledge of the order dated September 26, 2023 since the said order was uploaded on the GST

portal under the “*View Additional Notices and Orders”* tab.

3. It is submitted that several registered tax-payers have faced similar problems and belated appeals filed by such tax-payers have been allowed to be considered and decided on merits by this Court under similar circumstances. In order to buttress his contention he relies on the following judgments rendered by Co-ordinate Benches of this Court.

   1. *Mohammad Hasim Khan Versus The State of West Bengal & Ors, reported at 2025(7)TMI 1863 – Calcutta High Court*
   2. *Sukumar Kundu Versus Union of India & Ors. reported at 2024(7) TMI 533*

4. It is further submitted that the petitioners have no other avenue to mount a challenge to the order impugned inasmuch as the Tribunal before which an appeal against an order passed under Section 107 would lie has not yet become functional.

5. Mr. Chakraborty, learned advocate appearing for the respondents supports the order impugned and submits that the petitioners had responded to the show-cause and that being so, the petitioners contention that it had no knowledge of the adjudication order being passed, should not be countenanced .

6. Heard the learned advocates appearing for the respective parties and considered the material on

record. This Court has been informed that the GST portal at the relevant point of time contained several tabs, two of which were "*View Notices and Orders*" tab and *"View Additional Notices and Orders"* tab. In such a situation it would not be expected of a registered tax (person) payer to open and look into *"View Additional Notices and Orders"* tab for the purpose of checking main orders or orders passed disposing of main proceedings.

7. Such difficulty has been noticed by the Co-ordinate Benches of this Court in the case of *Sukumar Kundu* (supra) and *Mohammad Hasim Khan* (supra). In fact in *Mohammad Hasim Khan* (supra) the petitioner before the Court had responded to the show-cause notice and had failed the timeline prescribed by the statute for carrying a matter in appeal before the Appellate Authority as it had not noticed the adjudication order uploaded on the GST portal under the *"View Additional Notices and Orders"* tab. In such fact, this Court had condoned the delay occasioned by the petitioner in preferring the appeal before the Appellate Authority by observing as follows:

> *"4. Mr. Chakraborty, learned advocate appears on behalf of the respondents. According to him, the petitioner was well-aware of the proceedings. The petitioner had also responded to the pre-show cause notice. If the petitioner has chosen to stay away, the respondents cannot be held responsible*

therefor. The appellate authority had rightly rejected the appeal in absence of any cogent explanation.

5. Having heard the learned advocates appearing for the respective parties, I find that in the instant case, an adjudication order has been passed upon the petitioner being served with the requisite notices, though the petitioner claims to have overlooked the notices by reasons of such notices being uploaded on the common portal under the heading "Additional Notices and Orders". However, having regard to the fact that the petitioner had responded to the pre-show cause notice, I am not inclined to accept such explanation provided by the petitioner.

6. Be that as it may, taking into consideration the fact that the provisions of the said Act provides for multi-tire adjudicating process and the petitioner by reasons of the Appellate Tribunal not being constituted is unable to maintain its challenge before the statutory authority, ordinarily, this Court would be required to hear out the matter on merits. In this context, I may note that all records of the proceedings are available on common portal. On the contrary, for this Court to determine the cause the entire records would be required to be downloaded and placed before this Court.

7. Having regard thereto, though the explanation provided for by the petitioner is not entirely sufficient, however, for the ends of justice, I remand the matter back to the appellate authority for a decision on merits, by condoning the delay, subject to the petitioner making payment of a sum of Rs. 5000/- with the Calcutta High Court Legal Services

Committee. The consequential demand, if any, in form A:P-04 shall stand quash. "

8. Taking cue from the aforesaid observations made by a Co-ordinate Bench of this Court in a fact situation similar to that in the case at hand, this Court is of the view, that the petitioners before this Court should also be similarly treated.

9. The matter is therefore remanded to the Appellate Authority for taking a fresh decision on merits by condoning the delay subject to the petitioners making payment of a sum of Rs. 15,000/- with the Calcutta High Court Legal Services Committee within two weeks from date. If the petitioners make such payment of the said sum within two weeks as aforesaid and produce receipt thereof before the Appellate Authority, the Appellate Authority shall proceed to hear the appeal on merits and the order dated July 24, 2025 impugned herein shall have no effect.

10. The writ petition being **WPA 20933 of 2025** is **disposed of.**

11. 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.)