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ss 17.11.2025

MAT 1480 of 2025
With
CAN 1 of 2025
With
CAN 2 of 2025

Sampa Das
Vs.
Union of India & Anr.

Mr. Promit Majumdar
Mr. Ankit Prakash
… … for the appellant

Mr. Vipul Kundalia, Sr. Adv.
… … for the respondents

Learned counsel appearing for the appellant challenges an order passed by the Hon'ble Justice Raja Basu Chowdhury dated 28th July, 2025. Learned counsel challenges the final order passed under Section 74(9) of the West Bengal Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017 (hereinafter referred to as "the said Act") along with the notices in DRC-01 dated 3rd August, 2024 in respect of the tax period from July, 2017 to March, 2020.

Learned counsel appearing for the appellant further submits that the learned Single Judge has failed to consider that the clubbing of multiple tax periods pertains to the issue of limitation, which is a question of law and therefore can be entertained in a writ petition.

Learned counsel appearing for the respondent authorities submits that the issue in respect of non-payment of GST and the consequential investigation carried out by the Anti Evasion Branch and the findings revealed therein forms the basis for invoking the extended period of limitation and thus the show cause notice issued on 3rd August, 2024 and the subsequent order passed under Section 74(9) of the said Act dated 24th January, 2025 were passed within the period of limitation.

Heard learned counsels for the parties and perused the memorandum of appeal and the stay petition.

From the record, it can be seen that the notice dated 3rd August, 2024, which was issued on the basis of allegation of non-payment of GST and the consequential investigation carried out by the Anti Evasion Branch and the revelation thereof, forms the basis for issuance of the notice issued under Section 74(9) of the said Act. The final order passed under Section 74(9) of the said Act is also an appealable order as prescribed under Section 107 of the said Act. Section 107 of the said Act provides the statutory right of appeal against orders passed under Section 74. The final order under Section 74(9) being an adjudicatory decision is, thus, appealable before the designated appellate authority.

Under such circumstances, this appeal is devoid of any merit and is dismissed accordingly.

However, liberty is granted to the appellant to prefer an appeal within a period of eight weeks from the date under the Act, where all the issues relevant therein will be considered by the appellate authority.

Urgent photostat certified copy of the order, if applied for, be given to the parties, upon usual undertakings.

(Uday Kumar, J.) **(Rajarshi Bharadwaj, J.)**