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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 21450 of 2025

GSPS Developers Private Limited
Versus
The Deputy Commissioner of State Tax,
Barasat Charge & Ors.

Mr. Avra Mazunder
Mr. Akshat Agarwal
Mr. Parikshit Karmakar
Ms. Sreeja Mukherjee
Mr. Amitava Mitra
Ms. Urmi Sengupta
… For the petitioner.

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

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

2. The instant writ petition has been filed, inter alia, challenging the order of attachment of the petitioner's bank account.

3. It is the petitioner's case that challenging an adjudication order issued under Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the "said Act") dated 27th February, 2025, for the tax period April, 2020 to March, 2021, an appeal was filed before the appellate authority. Admittedly, such appeal was filed beyond the time prescribed and for reasons as aforesaid, the same was accompanied by an application for condonation of delay.

4. From the available records it would transpire that the appeal was filed on 1st September, 2025. In the interregnum, however, the petitioner contends that on 1st September, 2025 itself the bank account of the petitioner has been attached. No disclosure has been made in the writ petition as to the date on which such attachment has been made. A general statement in paragraph 9 of the writ petition has been made that the petitioner's bank account maintained with the State Bank of India, the proforma respondent, has been attached. No disclosure has been made with regard to the any notice in Form GST DRC 13. In response to a query from the Court it is submitted that the petitioner has not been served with any notice issued in Form GSTDRC 13, though there is no such reflection in the writ petition. Admittedly, the appeal has been filed out of time. Immediately upon filing of the appeal since, according to the petitioner, a pre-deposit of Rs.14,58,320/- has been made, the petitioner has rushed before this Court by filing the above writ petition on 8th September, 2025 praying for a direction that the attachment order should be withdrawn. A scrutiny into the statements made would demonstrate that though the petitioner contends that it was unaware of the show cause notice, from the documents on record it would appear that the director of the petitioner was not only aware of the show cause notice but had also sought for time since the accountant who looking after the GST has been on leave during the Christmas vacation. The case

made out by the petitioner appears to be contradictory. In absence of any specific disclosure when the bank account has been attached and without any DRC-13 or without a written communication from the bank, no relief can be afforded.

5. In the light of the above, I am of the view that there is no scope to entertain the writ petition. The writ petition accordingly stands dismissed without any order as to costs. The above order shall not impede upon the rights of the petitioner to either apply before the appellate authority or to apply with by appropriate disclosure, if so advised.

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.)