

**W.P.A. 21552 of 2025**  
***Blessings Secured Press Private Limited***  
***Vs.***  
***Deputy Commissioner of Revenue & Anr.***

*Mr. Debasish Ghosh ,*  
*Mr. Lalit Baid,*  
*Ms. Sudeshna Ghosh,*  
*Ms. Sanjana Shaw*  
*... for the petitioner*

*Mr. Tanoy Chakraborty,*  
*Ms. Sumita Shaw,*  
*Mr. Saptak Sanyal,*  
*S. Chatterjee*  
*... for the State*

1. Affidavit-of-service filed by the petitioner is taken on record.
2. This writ petition assails an adjudication of order passed under Section 74(9) of the C.G.S.T. Act, 2017 W.B.G.S.T, Act (hereafter, the said Act, 2017).
3. Mr. Debasish Ghosh, learned advocate appearing for the petitioner submits that the order impugned suffers from gross jurisdictional errors.
4. It is submitted that a proceeding under Section 74 of the said Act, 2017 could have only been initiated upon elements of fraud or wilful mis-statement or suppression of facts being established.
5. Mr. Ghosh, submits that the notice to show cause issued to the petitioner as well as the order impugned would reveal that none of the aforesaid ingredients were present in the petitioner's case.
6. Mr. Tanoy Chakraborty, learned advocate appearing for the respondent-G.S.T. Authorities submits that the instant writ petition should not be entertained

inasmuch as the petitioner has equally, efficacious and alternative remedy before the appellate authority under Section 107 of the said Act, 2017.

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

8. Section 107 of the said Act of 2017 provides an avenue of appeal to any person aggrieved by any decision or order passed by an adjudicating authority under the said Act of 2017. The said provision also indicates the time within which such appeal is to be preferred. It appears that although, the order impugned was passed on January 21, 2025, the writ petition has been instituted only on September 3, 2025 without any explanation for the delay. Indeed this Court can in appropriate cases, exercise discretion and interfere with the adjudication order despite availability of alternative remedy of statutory appeal but exercise of discretion to entertain such writ petition would be proper only if the petitioner has either approached this Court timely (i.e. within the statutory period during which the petitioner could have approached the appellate authority) or the petitioner has provided a satisfactory explanation for its belated approach to the writ Court. In view of the aforesaid facts and having regard to the law laid down by the Hon'ble Supreme Court in the case of **A.V.Venkateswaran, Collector of Customs, Bombay vs. Ramchand Sobhraj Wadhwani & Anr.**, reported at

**(AIR 1961 SC 1506)**, this Court is not minded to entertain this writ petition.

9. **WPA 2155 of 2025** is therefore not entertained and is **dismissed**.

10. This order shall, however not prevent the petitioner from approaching the appellate authority under Section 107 of the said Act, 2017, in accordance with law.

11. It is clarified that since the writ petition had been filed on September 3, 2025, the period during which the writ petition remained pending before this Court, shall be excluded while computing the delay occasioned by the petitioner in preferring appeal before the appellate authority. Needless to mention that since this writ petition is not being entertained on the ground of unexplained delay in approaching the writ court despite availability of alternative remedy and the petitioner is being relegated to the statutory appellate forum therefore, if the petitioner is able to satisfy the appellate authority as regards the reasons for the petitioner's belated approach to the appellate authority, the appellate authority shall following the law laid down by the Hon'ble Division Bench of this Court in the case of **S.K. Chakraborty & Sons -vs- Union of India** reported at **(2023 SCC Online Cal 4709)** proceed to hear the appeal on merits, in accordance with law.

**(Om Narayan Rai, J.)**