

02.02.2026

**MAT 13 of 2026
With
CAN 1 of 2026**

**Puspa Furniture Private Limited & Anr.
Vs.
The Union of India & Ors.**

Mr. Himangshu Kumar Ray
Mr. Subhasis Podder
Mr. S. Bagaria
Ms. S. Shaw
Mr. G. Chakraborty
Mr. A. Roy
Mr. A. Saha

... ... for the appellants

Mr. Bhaskar Prasad Banerjee
Mr. Abhradish Maity

... ... for the CGST & CX

Mr. Tanoy Chakraborty
Ms. Saptak Sanyal

... ... for the State

Ms. Hasi Saha

... ... for the Union of India

Mr. Prithu Dudharia

... ... respondent No.9

Affidavit of service filed in Court be kept with the record.

Learned counsel appearing for the appellants submits that His Lordship the Hon'ble Justice Om Narayan Rai on 10th December, 2025 in WPA 19155 of 2025 being Puspa Furniture Private Limited & Anr. Vs. Union of India & Ors. has passed an order stating that "Since this Court has entertained the writ petition in view of the fact that a question as regards the validity of the search and seizure proceeding has been raised by the petitioners by asserting that no reason to believe exists, therefore while the respondent GST authorities shall be

free to proceed with the investigation and issue show-cause notices and shall also be entitled to conclude the said proceedings by passing a final order in accordance with law upon giving an opportunity of hearing and of making representation against the show-cause notices to the petitioners in accordance with law, yet the respondents shall not communicate such order to the petitioners or upload the same on the GST portal without the leave of the Court.

The petitioners shall cooperate in the investigation and the adjudicating proceeding. Needless to mention that the proceeding shall be conducted in accordance with the guidelines of the Central Board of Indirect Taxes.

List this matter for hearing immediately after expiry of the time fixed for exchange of affidavits.”

Being aggrieved with such order, appellants have preferred this appeal praying for stay of the investigation by the CGST department.

Heard learned counsel for the appellants as well as for the respondents.

We do not find any merits in the case and as such the appeal is dismissed. However, there shall be no order as to costs.

CAN 1 of 2026 is also dismissed.

Urgent certified copy of this order, if applied for, be given to the parties upon compliance of all formalities.

(Uday Kumar, J.)

(Rajarshi Bharadwaj, J.)