D/L 20
01.04.2026
Rohit,A.R.(Ct.)
ct.no.25

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 4996 of 2026

M/s. Attalika Enterprise
Versus
The State of West Bengal & Ors.

Mr. Sanjay Mukherjee
Mr. Priyadip Paul
Mr. Chiranjit Pal
…for the Petitioner

Mr. Subhabrata Datta
Mr. Aranya Saha
…for the Respondent Nos. 2 & 4

Mr. Amit Roy
Mr. Yashraj Roy
Mr. Anish Tiwari
…for the Respondent No. 5

Mr. Debashish Sarkar
…for the Respondent No. 6

Mr. Samrat Sen, AAAG
Mr. Saikat Chatterjee
…for the State

1. The petitioner has filed the present writ application challenging the order of disqualification of the technical bid of the petitioner dated 19.02.2026. The petitioner has participated in the tender process in respect of the upgradation of infrastructural facilities at Illuabari Industrial Park, District-Uttar Dinjapur (Civil Work), 02nd Call.
2. Learned Counsel for the petitioner submits that on receipt of disqualification of the

technical bid of the petitioner dated 19.02.2026, the petitioner has submitted an objection to the authorities on 20th February, 2026. On receipt of the objection, the respondent authorities have replied the objection on the same day i.e., on 20th February, 2026. He submit that the respondent authorities have rejected the technical bid of the petitioner on three grounds namely i) The trade name of the petitioner is appearing as "Attalica Enterprises" wherein the documents such as GST registration certificate, professional tax, records and trade license, the name of the petitioner is recorded as "Attalika Enterprises", ii) The balance sheet and profit & loss of account submitted by the petitioner is not signed by the petitioner and iii) The agreement with the technical person namely Mr. Himangshu Biswas does not match with the certificate of the technical qualification which bears the name of Mr. Himangshu Chowdhury. In the reply of the authority it is also recorded that the candidates summary for other technical personnel indicates association with Attalika Enterprises with

GST and address registered in the State of Bihar.

3. Learned Counsel for the petitioner submits that the authorities have disqualified the technical bid of the petitioner on the above mentioned three grounds but the respondent authorities have ignored the discrepancies of the documents submitted by the private respondent and allowed the private respondents to participate in the tender process and issued work order in favour of respondent no. 5.

4. Learned Counsel for the petitioner submits that as per Chartered Accountant Certificate bid capacity shown the assessed value bid capacity of ongoing work is Rs. 48.02 crore and value in Serial “B” is shown as Rs. 45.60 crore. He further submits that the respondent no. 5 has also not submitted compilation certificate as per tender documents. He further submits that the respondent no. 5 has not submitted bank solvency properly as per tender documents.

5. He submits that respondent no. 6 has not submitted audited financial statements in the letter head of the chartered accountant. He submits that the UDIN certificate is obtained

by the respondent no. 5 on 14.01.2026 though the tender notice is issued on 16.01.2026. He further submits that the respondent no. 6 has not submitted bank certificate as per format provided in the tender documents.

6. He submits that the respondent no. 6 has not submitted bank certificate as per the format of tender documents. He submits that in the bank certificate the respondent no. 7 declared the credit facilities as Rs.1,50,00,000/- but in word it is recorded as Four Crore Fifty Lakhs.

7. He submits that the respondent authorities have disqualified the petitioner in technical bid due to discrepancies in the documents but allowed the private respondents to participate in financial bid and work was awarded to the respondent no. 5.

8. Per contra, learned Advocate appearing for the respondent no. 2 and 4 submits that when the respondent authorities have found that there are discrepancies in the documents submitted by the petitioner, the technical bid of the petitioner was disqualified and when the respondents have received objection from the petitioner, immediately on the same day the respondent authorities have clarified with

regard to the discrepancies of the documents on the basis of which the technical bid of the petitioner was disqualified .

9. Learned Counsel for the respondent authorities have further pointed out that in the reply dated 20th February, 2026 it was informed to the petitioner if the petitioner required further clarification from the office of the respondent authorities, the petitioner is given liberty to visit the office of the corporation during the working hours but the petitioner failed to visit the office or placed any of the grievances before the authorities.

10. Learned counsel for the respondents further submits that though the respondent No.5 has not submitted the audited financial statement in terms of Form-'II B' in the letter head of the chartered accountant but the authorities have considered the financial capacity of the private respondent mentioned in the audited financial statement submitted by the chartered accountant with the seal and signature. The learned counsel for the respondents further submits that though the UDIN certificate was created on January 14, 2026 by the respondent No.5 but the authorities have verified the certificate on

February 21, 2026 and found to be correct and is in terms of the tender conditions.

11. Heard the learned counsel appearing for respective parties and perused the materials on record. This Court finds that the authorities have disqualified the technical bid of the petitioner on the ground that the name of the petitioner is ‘Attalica Enterprise’ but the financial statutory documents such as GST registration certificate, professional tax, records and trade license, the name of the petitioner in the list of the entity as ‘Attalika Enterprise’. In the financial statement also the petitioner has not signed the same except the signature of the chartered accountant. The certificate submitted by the petitioner is with regard to the site supervisor/engineer is of Himanshu Choudhury but the name provided by the petitioner in the bid documents is Himangshu Biswas which is contrary to the certificate relied upon by the petitioner. The authorities also found the summary for other technical personnel indicates the association with Attalica Enterprise with GST registration and address is the state of Bihar.

12. The petitioner has compared with the documents with the private respondents as mentioned above. This Court finds that the authorities have considered that the private respondents were having the financial capacity for participating in the tender process as per the certificate issued by the chartered accountant. As regard the UDIN verification though the same has been created on January 14, 2026 but it is the specific case of the authorities that the authorities have verified the same on February 21, 2026 and found that it is genuine document.

13. Form-IIB as prescribed in the tender document it is mentioned that “all information sought with respect to firm/chartered accountant is mandatory”. Though the respondent No.5 has not submitted audited financial statements in Letter Head but having the details of the respondent No.5 and chartered accountant with seal and signature. In the said certificate the value of project undertaken by the respondent No.5 and financial capacity is also provided.

14. As regard the certificate of chartered accountant (UDIN) is before the tender notice, it is found that the authorities have verified the said certificate on February 21, 2026 and found to be

15. As regard, the certificate issued by the Central Bank of India to the respondent Nos. 5 and 6, this Court is of the opinion that might be both the respondent Nos. 5 and 6 are maintaining their accounts in the Central Bank of India and have obtained the certificate from the said bank, there is no illegality for issuance of the same certificate to the different names. Only the authorities have to see whether the bank has taken the indemnity of the respondents who have participated in the said tender.

16. As regard to the documents of the petitioner is concerned, if the financial documents i.e. balancesheet and profit and loss account in which the petitioner has not signed can be ignored, the other two documents i.e. name of the petitioner's firm and appointment of site engineer cannot be ignored. In both document there are discrepancies in the name of the petitioner's firm as well as the site engineer. Considering

the above, this Court finds that the respondents have rightly rejected the technical bid of the petitioner.

17. Accordingly, WPA 4996 of 2026 is dismissed.

18. There will be, however, no order as to costs.

19. All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

20. Urgent Photostat certified copy, if applied for, be given to the parties upon compliance with all formalities.

(Krishna Rao, J.)