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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 5268 of 2024

Saha & Mondal Construction
Versus
The State of West Bengal & Ors.

Mr. Avra Mazumder
Ms. Alisha Das
Mr. Suman Bhowmik
Ms. Elina Dey
... For the petitioner.

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

1. Challenging an order passed under Section 107 of the WBGST/CGST Act, 2017 (hereinafter referred to as the said Act) dated 14th December, 2023 arising out of an adjudication made under Section 73 of the said Act dated 26th June, 2023 for the tax period of July, 2017 to March, 2018, the instant writ petition was filed, inter alia, on the ground that the appellate tribunal at that stage was yet to be constituted.

2. This Court by an order dated 20th March, 2024 noting unavailability of the appellate tribunal had entertained the writ petition and had conditionally restrained the respondents from taking any coercive steps provided the petitioner deposits 20% of the amount of tax in dispute within the stipulated period indicated therein. The learned advocate for the petitioner would submit by placing before this Court the receipt in form GST

DRC 03 that the conditions stipulated in the order dated 20th March, 2024 has already been complied with. Since then, the order has been extended from time to time and the matter is pending adjudication before this Court. Today the matter has come up under the heading "Extension of Interim order". This Court, however, takes judicial note of the submissions made by the parties that the appellate tribunal under the said Act has since been constituted and the tribunal is accepting filing of appeals.

3. Having regard thereto and noting that the time to file an appeal before the appellate tribunal for orders passed before 1st April, 2026 stands extended till 30th June, 2026 by virtue of the notification dated 17th September, 2025, in my view, it shall be prudent, at this stage, to permit the petitioner to approach the tribunal, noting that the petitioner have already deposited 20% of the tax in dispute and if such appeal is filed within the time stipulated under the notification dated 17th September, 2025, the appellate authority shall hear out and dispose of the appeal on merits without insisting for any further pre-deposit from the petitioner. The petitioner shall be entitled to the benefit of the amount so deposited in furtherance to the order passed by this Court on 20th March, 2024.

4. Needless to note that the respondents shall not take

any coercive action against the petitioner until expiry of the period mentioned in the notification dated 17th September, 2025 and in the event, the above appeal is filed, all legal consequences shall follow.

5. With the above observations and directions, the writ petition is disposed of.

(Raja Basu Chowdhury, J.)