12.11.2026
Ct. no.10
Sl. No.05
b.r.

WPA 5907 of 2026

Keshab Joshi

Vs.
The State of West Bengal & Ors.

Mr. Himangshu Kumar Ray
Mr. Saptak Sanyal
Mr. Subhasis Podder
Ms. Shiwani Shaw
.... For the petitioner

Ms. Manasi Mukherjee
Mr. Bijitesh Mukherjee
.... For the State-Respondents.

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

2. The core issue involved in the present case is as to whether the respondent authorities can recover the amount and attach the bank account without giving an opportunity to the petitioner to rebut the allegations mentioned in the show-cause notice by filing a reply to the same.

3. In the present writ petition, the petitioner challenges, inter alia, the validity, legality and sustainability of the order dated 21.11.2025 passed by the respondent no.3 under Section 107 of the Central Goods and Services Tax Act, 2017 and West Bengal Rules and Services Tax Act (hereinafter referred to as CGST Act, 2017 and WBGST Act, 2017).

4. The impugned adjudication order was passed exparte, without effective service of show-cause notice and without

affording any meaningful opportunity to the petitioner to rebut the allegations contained therein. The appeal preferred thereagainst was dismissed at the threshold on the sole ground of limitation, without any adjudication on merits.

5. Notwithstanding the deposit of 10 percent of the disputed tax as pre-deposit, as mandated under Section 107(6) of the CGST Act, 2017, the respondents proceeded with coercive recovery by issuing garnishee notices, attaching the bank account of the petitioner on 19.2.2026, and also recovered a sum of Rs. 3,59,409/- and 1,04,574/- from the electronic Credit Ledger on 14.1.2026 and 20.2.2026 respectively for the period April 2020 to March 2021, thereby bringing the entire business operations to a standstill.

6. The petitioner, being a senior citizen lacking technical expertise in operating the GST Portal electronically, was wholly dependent upon his tax consultant for compliance. The prolonged illness of the said consultant, who managed the entire business affairs, resulted in non receipt and non-knowledge of the notices. Such delay is neither deliberate nor willful, but is occasioned by a bona fide and sufficient cause.

7. The impugned action, being in gross violation of the principles of natural justice, has caused undue financial hardship and is liable to be set aside.

8. Per contra, learned counsel appearing for the State respondents vehemently opposes the contentions of the petitioner and submits that ample opportunity was afforded to the petitioner to respond the show cause notice, which was also served physically upon the petitioner.

9. It is further contended that the petitioner was liable to pay tax, interest and/or reverse input tax credit, including tax on unreconsiled dues in taxable turnover, having failed to produce any relevant documents in support of his claim.

10. Despite repeated reminders, the petitioner failed to adhere to the direction of the authorities, therefore, the appellate authority rightly dismissed the appeal on the ground of limitation. The impugned order, it is argued, suffers from no irregularity or infirmity and is sustainable in the eye of law.

11. After hearing the rival contention of the parties and upon perusing the materials available on record, this court observes that the petitioner was unware of the notices due to the prolonged illness of the tax consultant who managed the affairs of the business, and the petitioner, being a senior citizen lacking technical knowledge in operating the system electronically, cannot be left remediless on account of unforeseen circumstances.

12. For balancing the equities and for the end of justice, the appellate authority being the respondent No.3 herein is directed to revisit the issue and dispose of the appeal on merits in the light of Section 107 (7) of the CGST Act, 2017

and WBGST Act, 2017, within a period of six weeks from the date of communication of this order by passing a reasoned and a speaking order in accordance with law, after affording an opportunity of personal hearing to the petitioner and shall communicate such decision within a week thereafter.

13. The Appellate Authority shall at the time of adjudication, independently consider the issue of bank attachment, the amount recovered from the Electronic Credit Ledger, including the predeposit and the 10 percent of the tax in dispute deposited for preferring the appeal against the *ex parte* order of adjudication.

14. It is made clear, that the Appellate Authority shall take an independent decision, uninfluenced by any observations made in this order. The petitioner shall not pray for any unnecessary adjournments before the authority concerned.

15. With the above observations and the directions the order dated 21.11.2025 is hereby quashed and set aside and the writ petition being **WPA No. 5907 of 2026** stands **disposed of** without going into merits of the case.

16. Urgent Photostat certified copy of this order, if applied for, be furnished expeditiously.

(Smita Das De, J.)