

**25.06.26**  
14Ct. No.10  
Sws.M

**WPA 6635 of 2025**

**M/s. Sona Enterprise**  
**vs.**  
**Union of India&Ors.**

Mr. Tarun Chatterjee  
Mr. Pratip Mukherjee  
Mr. SoumyaSankarChini  
....for the petitioner

Ms. Manasi Mukherjee  
Mr. Bijitesh Mukherjee  
...for the CGST

Ms. Manju Agarwal, Sr. Adv. Ld. AGP  
Mr. Bijitesh Mukherjee  
Mr. Ram Chandra Agarwal  
....for the State-respondents

1. Notwithstanding due service, the State-respondent remains unrepresented in Court today.
2. Ms. Manju Agarwal, learned Additional Government Pleader along with Mr. Bijitesh Mukherjee, learned advocate and Mr. Ram Chandra Agarwal, learned advocates are engaged in this matter on behalf of the State. Their appearances be accordingly regularized from the office of the Legal Remembrancer.
3. A copy of the writ petition has already been served upon the State-respondents in Court today.
4. The core issue involved herein as to whether the petitioner is entitled to interim protection from coercive recovery pending filing of such statutory appeal.

5. The petitioner assails the order impugned dated 2.7.2024 passed by respondent No.3 as being illegal, arbitrary, and passed in violation of the principles of natural justice.
6. Learned counsel for the petitioner submits that during the pendency of the writ petition, the respondent No. 4 has issued a recovery notice dated 25<sup>th</sup> March, 2026 seeking to recover the disputed tax, interest penalty. The same has been brought on record by way of supplementary affidavit.
7. Since the order impugned dated 02.07.2024 is an appealable order and there is an alternative efficacious statutory remedy available, the petitioner is directed to prefer an appeal before the GSTAT, Kolkata under Section 112 of the CGST Act, 2017/WBGST Act, 2017 within a period of four weeks from date. The period during which the writ petition has remained pending shall be excluded for computing limitation.
8. In the meantime, the respondent authorities are restrained from taking any coercive action or give any effect to the recovery notice dated 25<sup>th</sup> March, 2026 till the disposal of the appeal before the GSTAT.
9. It is, however, made clear that if the petitioner fails to prefer an appeal within four weeks from

date, liberty is granted to the GSTAT to take necessary steps, in accordance with law.

10. Needless to mention that the entire exercise shall be completed by the GSTAT on or before 30<sup>th</sup> September, 2026.

11. With the above observation, and direction the writ petition is disposed of.

**(Smita Das De, J.)**