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23.6.2026
Ct. No. 10
AB

In The High Court At Calcutta
Appellate Side
Constitutional Writ Jurisdiction

WPA 11817 of 2026

RSH Amit Realty Development LLP & Anr.
Vs.
The Deputy Commissioner of Revenue, State Tax,
Ballygunge Charge & Ors.

Mr. Ankit Kundolia
Ms. Megha Agarwal
Mr. Piyush Khaitan
Ms. Tulika Roy
Mr. Shovan Ojha
… for the petitioners

Mr. Suryanil Das, Ld. AGP
Mr. Bijitesh Mukherjee
Ms. Sarda Sha
… for the State

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

2. The Present petition has been filed challenging inter alia, the legality and validity of the impugned order 28th April, 2026 passed by the respondent no.2 under Section 107 of the West Bengal Goods and Services Tax Act (hereinafter referred to as the said 'WBGST Act') and the Central Goods and Services Tax Act, 2017(hereinafter referred to as the said 'CGST Act').

3. The petitioner submits that as per the impugned order, it has been alleged that a notice in form DRC01 has been issued to registered tax payer vide reference No.ZD190524044947W dated 28.5.2024 requiring the

petitioner to show cause as to why he should not pay the amount specified in the notice along with interest and penalty.

4. The petitioners contend that the said notice and the subsequent proceedings are contrary to law and have been passed without due compliance with the procedure prescribed under the CGST/WBGST Act, 2017.

5. The petitioner states that the intimation was merely uploaded on the GST portal under the tab 'Additional Notice and Orders' as a result of which the petitioner could not respond to the show cause notice issued by the respondent authority properly.

6. The petitioner submits that only after receiving the recovery email dated 18/2/2026 the petitioner has been able to know about of the issuance of the adjudication order dated August 6, 2024.

7. Having heard the parties and perusing the records, this Court is of the considered view that since the petitioner has not been able to receive the show cause notice and file a reply to the same, the petitioner must be given an opportunity to do so.

8. The petitioner is directed to file a reply to the show cause notice within a period of four weeks from date, for the financial year 2019-2020. The respondent authority shall consider the same within a period of eight weeks and shall pass a reasoned order in accordance with law, upon affording opportunity of hearing to the petitioner and communicate such decision within a week thereafter. Accordingly The

appeal order dated 28 April, 2026 and the adjudication order dated 6 August, 2024 are hereby quashed and set aside.

9. With the above observation and direction the writ petition is disposed of. No order as to costs.

10. Since the affidavit has not been called for, the allegations contained in the writ petition are deemed to have been denied and not admitted.

11. Urgent Photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Smita Das De, J.)