

**IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side**

Ct.551 **16.02.26**
M/L.
Item No.12
(Samar)

WPA 13343 of 2025

**M/s. Multitech Solutions
Vs
Assistant Commissioner of State
Tax, Alipore Charge & Ors.**

Mr. Akshat Agarwal,
Mr. Doyel Dey,

...for the petitioner.

Mr. Tanoy Chakraborty,
Mr. Saptak Sanyal,

....for the State.

1. This writ petition has been filed against an Appellate order dated April 30, 2025 passed under Section 107 of the WBGST Act, 2017/CGST Act, 2017 (hereafter of the 'said Act, 2017') whereby the petitioners' appeal against an order dated February 25, 2023 has been dismissed on the ground of delay.
2. Mr. Agarwal, learned advocate appearing for the petitioner has invited the attention of this court to the reply furnished by the petitioner to the notice to issue by the Appellate Authority in the appeal seeking the petitioner's explanation for the delayed presentation of the appeal and has submitted that the petitioner could not lodge the appeal within the prescribed time since the petitioner did not receive any communication either as regards the notice to

show cause or the adjudication order from the adjudicating authority.

3. Inviting the attention of this court to the averments made in paragraph 7 of the writ petition and the screen shot of the relevant portal at page 31 of the writ petition, it is submitted that the petitioner was sought to be served a copy of the notice to show cause as well as the adjudication order only by uploading the same on the relevant portal under the “Additional Notices and orders” tab. It is submitted that the Hon’ble Division Bench of this Court has in the case of **Ram Kumar Sinhal Vs. State of West Bengal & Anr.** reported at **2025 SCC OnLine Cal 6279**, (which has also been followed in the subsequent judgments by this Court) held that service of notice only through uploading on portal under the ‘Additional Notices and Orders’ tab is not proper. It is argued that since the petitioner was not properly served with the notice to show cause and the adjudication order at all, therefore, the question of limitation having set in could not have arisen.
4. Mr. Sanyal, learned advocate appearing for the respondents State authorities submits that the scrutiny notice had been served upon the petitioner through e-mail. However, he cannot dispute the factual position that the adjudication order and the preceding notice to show cause were not served upon

the petitioner by any mode except by only uploading the same on the portal under the “Additional Notices and Orders” tab.

5. Heard learned advocates appearing for the respective parties and considered the material and record.
6. Since it not in dispute that the petitioner was not served with the notice to show cause and the adjudication order properly therefore it can be inferred that the petitioner did not have knowledge thereof. In such view of the matter, the question of limitation having set in for the purpose of filing appeal against the adjudication order could not have arisen. The Appellate Authority has glossed over such issue and dismissed the petitioner’s appeal solely on the ground of delay.
7. The appellate authority ought to have considered this aspect of the matter and should have refrained from dismissing the appeal only on the ground of delay. In such view of the matter, the appellate order impugned dated April 30, 2025 deserves interference.
8. Since the appellant has approached the appellate authority immediately upon getting knowledge of the adjudication order therefore, the technical delay occasioned by the petitioner in preferring the appeal stands condoned. The order impugned dated April 30, 2025 is set aside and the matter is remanded to

the file of the appellate authority for fresh consideration on merits. The appellate authority shall now hear out the petitioner on merits in accordance with law.

9. It is clarified that this court has not gone into the merits of the petitioner's case and all points are left open to be urged by the petitioner before the appellate authority and to be decided by the appellate authority in accordance with law.
10. WPA 13343 of 2025 stands disposed of with the above observations. No costs.
11. Urgent photostat certified copy of this order, if applied for, be supplied to the parties subject to compliance with all requisite formalities

(Om Narayan Rai , J.)