01.10.2026
Court No.10
DL/Item No.–**19**
[Milan]

WPA 16653 of 2026

NARESH CHANDRA BISWAS
VS
STATE OF WEST BENGAL AND ORS.

Mr. Himangshu Kumar Ray,
Mr. Saptak Sanyal,
Mr. Sushant Bagaria,
Mr. Subhasis Podder,
Ms. Shiwani Shaw

….for the Petitioner

Mr. Bijitesh Mukherjee,
Ms. Manasi Mukherjee.

….for the State/Respondents

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

2. The present writ petition has been filed challenging inter alia, the legality and validity of the rectification order dated 15.07.2024 passed by the respondent No.4 and the appellate order dated 26.03.2026 passed by the respondent no. 3 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'), whereby the appeal of the petitioner has been dismissed on ground of limitation.

3. Learned counsel for the petitioner submits as follows;

i. That a show cause notice in Form DRC 01 dated 07.02.2024 has been issued to the

petitioner demanding tax, interest and penalty.

ii. That said notice has been uploaded on the GST portal under the tab 'Additional Notice and Orders'.

iii. The petitioner came to know the rectification order dated 15.01.2024 only upon receiving by hand from the respondent no.4 on 23.03.2025 after visit to GST office.

iv. That the petitioner preferred an appeal before the appellate authority under Section 107 of the said Act but the same has been dismissed solely on the ground of limitation, without considering the merits.

v. That the entire proceedings and the impugned order are contrary to law and have been passed in violation of principles of natural justice and without due compliance with the procedure prescribed under the said Act.

4. Learned counsel appearing for the State respondents vehemently opposes the submissions made by the petitioner and submits that the show cause notice and order were uploaded on the common portal. It is further submitted that the petitioner has been granted ample opportunities to defend his case, the appeal has been rightly dismissed on limitation.

5. Having heard the parties and upon perusing the records made available this Court observes as follows;

i. The petitioner has been able to make out a prima facie case.

ii. The fact that show cause notice and rectification order had been uploaded only under the 'tab Additional Notice and Orders' and no separate intimation had been given, therefore, the petitioner was unable to reply to the same. This constitutes a violation of natural justice.

6. Since the petitioner's appeal has been dismissed by the appellate authority only on the ground of limitation and not on merits, considering the peculiar facts of the case, interference by this Court is warranted in ends of justice.

7. In view of the above this Court directs as follows:

a. The order passed by the Appellate Authority dated 26.03.2026 is hereby quashed and set aside.

b. Respondent no. 3 is directed to revisit the issue by admitting the appeal preferred by the petitioner and consider the appeal on merits.

c. Respondent no. 3 shall afford an opportunity of hearing to the petitioner and pass a fresh reasoned order in accordance with law within

12 weeks from date. Such decision shall be communicated to the petitioner within a week thereafter.

8. With the above observations and directions this writ petition stands disposed of.

9. Since no affidavit in opposition has been called for, the allegations contained in the writ petition are deemed to have been denied and not admitted.

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

(Smita Das De, J.)