01.10.26
24 Ct. No.10
AGM

WPA 20132 of 2026

Supreme Power System
vs.
The State of West Bengal & Ors.

Mr. Avra Mazumdar.
Ms. Pampa Sen.
Ms. Alisha Das.
Ms. Rupomita Ghosh.
Ms. Saakshi Shaw.

....for the petitioner

Dr. Siddhartha Goswami.
Mr. Biplab Ranjan Bose.

....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 impugned appellate order dated 10.04.2026 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').

3. The petitioner submits that adjudication order, in Form DRC07 has been passed vide reference ZD 190325015321T dated 11.03.2025 requiring the petitioner to pay the amount specified in the order along with interest and penalty.

4. The petitioner contends that the said order 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 order was merely uploaded on the GST portal under the tab 'Additional Notice and Orders' as a result of which the petitioner could not fill the appeal against the same within the prescribed period as stipulated in Section 107 of the CGST/WBGST Act, 2017.

6. The petitioner submits that only on 29.12.2025 upon receipt of the recovery notice for payment of dues via e-mail it has come to the knowledge of the petitioner with regard to the issuance of the adjudication order dated 11.03.2025.

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 adjudication order and file an appeal within prescribed time the petitioner must be given an opportunity to do so.

8. The respondent no. 3 is directed to entertain the appeal on merits and pass a reasoned order in accordance with law within a period of eight weeks from date upon affording

opportunity of hearing to the petitioner and communicate such decision within a week thereafter. Accordingly, the appellate order dated 10.04.2026 is hereby quashed and set aside.

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

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.)