

M/L 2220
06.03.2026
sb
Ct.3.

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

CAN 2 of 2026
In
WPA 20433 of 2024

Powertech Sales & Service
Versus
The Deputy Commissioner of State Tax,
Bowbazar Charge & Ors.

Mr. Debanuj Basu Thakur
... For the applicant/petitioner

Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
... For the State.

In re: CAN 2 of 2026

1. Leave is granted to the advocate-on-record of the applicant/petitioner to correct the prayer portion by adding the following line in continuation of prayer (a) “by modifying and/or clarifying the order dated 24th September, 2024 passed in WPA 20433 of 2024”, in course of this day.
2. The present application has in effect been filed for modification and/or clarification of the order dated 24th September, 2024. By the aforesaid order, this Court noting that the Appellate Tribunal Under WBGST/CGST Act, 2017 is yet to be constituted, had permitted the petitioner to apply before the appellate authority subject to payment of Rs.25,000/- to be paid by the petitioner

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with the respondent authorities and a further sum of Rs.25,000/- with the State Legal Services Authority, West Bengal, within a period of three weeks from date.

3. Learned advocate for the applicant/petitioner has relied on the receipt issued by the State Legal Services Authority, West Bengal dated 23rd October, 2024, and the payment made by the petitioner with the respondents in Form GST DRC 03 dated 25th August, 2025 would submit that there was a slight delay in making payment of the aforesaid amount both to the respondents as also to the State Legal Services Authority, West Bengal. It is submitted that the payment has, however, been made. The learned advocate for the applicant/petitioner would insist since the applicant/petitioner has already complied with the direction contained in the order dated 24th September, 2024, though belatedly the appellate authority should be directed to hear out and dispose of the appeal.

4. Mr. Sanyal, learned advocate appears on behalf of the State respondents. He acknowledges the fact that the applicant/petitioner, though belatedly has complied with the direction passed by this Court.

5. Having regard thereto and since an appeal has already been filed by the applicant/petitioner, I am of the view that the appellate authority should hear out and dispose of the same on merits, in accordance with law.

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6. With the above observations and directions, the application, being CAN 2 of 2026 is disposed of.

(Raja Basu Chowdhury, J.)