

09.03.2026
Ct. 759

MAT 1520 of 2025
With
CAN 1 of 2025

Nabadwip Internet and Cable Emporioum & Anr.
Vs.
The State of West Bengal & Ors.

Mr. Himangshu Kumar Ray
Ms. Shiwani Shaw
Mr. Animitra Roy
Mr. Subhasis Podder

... ... for the appellants

Mr. Tanoy Chakraborty
Mr. Saptak Sanyal

... ... for the respondents

Learned Counsel appearing for the Appellants
impugns the order dated 01.09.2025 passed by His
Lordship, Hon'ble Justice Raja Basu Chowdhury.

Perused Section 107 and 112 of the CGST Act,
2017.

As the Hon'ble Justice Raja Basu Chowdhury,
upon hearing the matter, has merely directed to exchange
affidavits and requested the appellant to deposit 10 per
cent of the disputed tax amount, over and above the sum
already deposited with the Respondent pursuant to
Section 107(6) of the Act, this Bench declines to interfere.
Provided however, Learned Counsel appearing for the
State is directed to file the affidavit-in-opposition
forthwith.

With the above observations, MAT 1520 of 2025 along with CAN 1 of 2025 stand disposed of.

All parties shall act upon the server copy of this order duly downloaded from the official website of this Hon'ble Court.

(Uday Kumar, J)

(Rajarshi Bharadwaj, J.)