19.03.2026
Item No.A305
Ct. No.237
Suman

WPA 23055 of 2024

Rita Ghosh
-Vs-
The State of West Bengal and Ors.

Mr. Himangshu Kumar Ray
Mr. Arup Dasgupta
Mr. Bhaskar Sengupta
Ms. S. Shaw
..for the petitioner

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

Against the demand order dated November 30, 2023, passed by the Deputy Commissioner of Revenue, Barrackpore, the petitioner preferred an appeal before the Appellate Authority under Section 107 of the Goods and Services Tax Act, 2017. However, the Appellate Authority rejected the appeal on the ground that the writ petitioner failed to deposit 10 per cent of the disputed tax amount as a precondition for filing the appeal.

Learned counsel appearing for the petitioner, however, invites this Court to adjudicate upon the demand order on merits.

There is no scope for such adjudication. Once the petitioner's appeal has been rejected due to non-deposit of the requisite amount, the petitioner cannot now invite this Court to examine the demand order on merits.

In the aforesaid facts and circumstances, there is no reason to entertain the present writ petition. However, if the petitioner deposits the amount in terms of Section 107(6) of the West Bengal Goods and Services Tax Act, 2017 within a period of four weeks from the date of this order, the Appellate Authority shall consider and hear the appeal in accordance with law.

Accordingly, **WPA 23055 of 2024** stands disposed of.

Urgent photostat certified copy of this order, if applied for, be supplied to the learned advocates for the parties on usual undertakings.

(Kausik Chanda, *J.*)