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23.6.2026
Ct. No. 10
SB

In The High Court At Calcutta
Appellate Side
Constitutional Writ Jurisdiction

WPA 26822 of 2024
CAN 1 of 2026 (recalling)

Anis Patel
Vs.
Assistant Commissioner, State Taxes,
Strand Road Charge & Ors.

Ms. C. Kumary ... for the petitioner

Ms. Manju Agarwal, Sr, Adv. & Ld. AGP
Mr. Bijitesh Mukherjee
Mr. Samarjit Roy Chowdhury ... for the State

Mr. Kaushik Dey
Ms. Ekta Sinha ... for CGST

CAN 1 of 2026 (recalling)

1. The writ petition was dismissed for default vide order dated 16.4.2026 owing to the non appearance of learned counsel for the petitioner.
2. The petitioner subsequently filed an application being CAN 1 of 2026, seeking recall of the order dated 16.4.2026
3. The petitioner submits that non appearance of learned counsel on 16.4.2026 was neither deliberate nor due to laches but was for bonafide reasons as averred in paragraph nos. 5 to 7 of the restoration application.

4. This Court is satisfied that the petitioner has shown sufficient cause for the non appearance of the learned counsel averred in para 5-7.

5. In view of the above the restoration application being CAN 1 of 2026 is allowed and disposed of and the writ petition being WPA 26822 of 2024 is restored to its original file and number.

WPA 26822 of 2024

The petitioner submits that since the Appellate Tribunal has already been constituted, and is functional the instant writ petition be transferred to the Appellate Tribunal. The petitioner seeks further 12 weeks time to prefer an appeal before the GSTAT Kolkata under Section 112 of the CGST Act, 2017/WBGST Act, 2017. The period during which the writ petition has remained pending shall be excluded for the purpose of computing limitation.

7. With the above observation, the writ petition stands disposed of.

(Smita Das De, J.)