

05.01.2026
Item No.41 (ML)
Court No.551
AJ.

**IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION**

W.P.A. 26952 of 2025

**Ishika Packaging Private Limited & Anr.
-Vs-
The State of West Bengal & Ors.**

Mr. Himangshu Kumar Ray,
Mr. Subhasis Poddar,
Mr. Gourav Chakraborty,
Mr. Animitra Roy,
Ms. Sayantika Dutta,
Mr. Anish Mondal.

.....for the petitioners.

Mr. Tanoy Chakraborty,
Mr. Saptak Sanyal.

.....for the State.

1. Affidavit of service filed on behalf of the petitioners be kept with the record.

2. This writ petition lays challenge to an order dated November 18, 2025 passed by the Appellate Authority under Section 107 of the WBGST ACT, 2017/CGST Act, 2017 (in short 'the said Act of 2017') whereby the petitioners' appeal against an order dated April 24, 2024 passed under Section 73 of the said Act of 2017 has been dismissed on the ground of delay.

3. Mr. Ray, learned Advocate appearing on behalf of the petitioners has taken this Court through the reasons for delay delineated in the appeal filed by the petitioners before the Appellate Authority (at page 90 of the writ petition) and the reasons mentioned by the

petitioners for having occasioned such delay in response to the notice to show cause for the delay issued by the Appellate Authority (at page 112 of the writ petition) and has submitted that the petitioners were prevented by sufficient cause from filing the appeal within the stipulated period. It has been submitted that the petitioners missed notice of the adjudication order as the same was uploaded on the GST Portal under the “Additional Notices and Orders” Tab and not under the “View Orders” tab of the said Portal.

4. It is further submitted by Mr. Ray that an employee of the petitioners inadvertently deleted certain mails from the mail box and even if the notices and orders had been served upon by the petitioners by e-mail, the petitioners could not have seen the same.

5. It is further submitted that the petitioners became aware of the adjudication order only upon receiving intimation as regards recovery proceedings.

6. Mr. Chakraborty, learned Advocate appearing for the respondent State GST Authority submits that the petitioners had due notice of all the earlier communications and as such uploading of the adjudication order under the “Additional Notices and Orders” tab on the

GST Portal cannot be cited as a valid ground to seek condonation of delay by the petitioners. It is further submitted that in the year 2024, the portal was upgraded and rectified such that even upon the orders being uploaded under the “Additional Notices and Orders” tab, the same could be viewed on visiting the portal.

7. Heard learned Advocates appearing for the respective parties and perused the material-on-record.

8. The Appellate Authority has not found the reasons proffered by the petitioners to be sufficient and has therefore refused to condone the delay occasioned by the petitioners.

9. Since in the case at hand the petitioners appear to have knowledge of the notices served earlier, the explanation of the petitioners that they missed the adjudication order by reason of the same being uploaded on the “Additional Notices and Orders” Tab is not fully satisfactory.

10. However, if the petitioners are not permitted to press their appeal before the Appellate Authority on merits, the petitioners would be losing an important forum. In such view of the matter, this Court is of the view that in order to balance the equities, the petitioners should be permitted to prefer appeal before the

Appellate Authority upon putting the petitioners to terms.

11. Accordingly, it is directed that if the petitioners pay a sum of Rs.20,000/- (Rupees Twenty Thousand Only) to the State Legal Services Authority, West Bengal within a period of two weeks from date and furnish proof thereof to the Appellate Authority, the Appellate Authority shall proceed to hear the petitioners' appeal on merit. In such event, the order impugned dated November 18, 2025 shall be of no effect and shall be treated as having been set aside.

12. It is clarified that if the petitioners fail to make payment of the aforesaid sum in terms of this order, this order shall not enure to the benefit of the petitioners.

13. WPA 26952 of 2025 stands disposed of.

14. Urgent photostat certified copy of this order, if applied for, be supplied to the parties subject to compliance with all requisite formalities.

(Om Narayan Rai, J.)