IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

Ct.551 **06.01.2026**
Item No.28 Sws.M

WPA 29286 of 2025

Rajiw Misra
Vs
Deputy Commissioner of Revenue & Ors.

Mr. Arya Das
Ms. Jhinuk Gupta
Mr. Amit Kumar Shaw
...for the petitioner

Mr. Tanmoy Chakraborty
Ms. Sumita Shaw
Mr. Saptak Sanyal
Mr. Soumen Chatterjee
...for the State

1. This writ petition has been filed against an adjudication order dated April 12, 2024 passed under Section 73 of the WBGST Act, 2017/CGST Act, 2017.

2. It is submitted by the learned advocate appearing for the petitioner that the order impugned is barred by limitation and deserves interference by this Court under Article 226 of the Constitution of India. It is submitted that the petitioner is a small time businessman who is unaware of the intricacies of GST laws and is not computer literate. It is further submitted that the petitioner has engaged an accountant for looking after his GST related affairs but such accountant failed to check the “Additional Notices and Orders” tab in the GST e-portal where

the notices and the orders impugned herein were uploaded.

3. Relying on the averments made in paragraph 3 of the writ petition, it is further submitted that the petitioner could not approach this Court earlier, inasmuch as the order impugned was served upon the petitioner by uploading the same on the GST e-portal under the "Additional Notices and Orders" tab and the petitioner's accountant missed notice thereof.
4. Mr. Sanyal, learned advocate appearing for the respondents submits that this writ petition should not be entertained inasmuch as the adjudication order impugned is appealable in nature.
5. Heard learned advocates appearing for the respective parties and considered the material on record.
6. Since the order impugned is appealable in nature and since no exceptional ground warranting interference under Article 226 of the Constitution of India has been made out, this writ petition is not entertained. The petitioner is, therefore, left free to approach the appellate authority under Section 107 of the said Act of 2017.
7. Although the writ petitioner has provided a modicum of explanation for his belated approach, yet since the same is not fully satisfactory, it is

clarified that the petitioner's appeal shall be entertained and decided on merits by the appellate authority only if the petitioner pays costs to the tune of Rs.25,000/- (Rupees Twenty Five Thousand Only) to the High Court Legal Services Committee within a period of two weeks from date and files the appeal with proof of payment of costs as aforesaid before the appellate authority, within the said period of two weeks from date.

8. Needless to mention that the petitioner would also remain obliged to comply with all the statutory conditions and formalities including the condition of mandatory pre-deposit for the purpose of filing the appeal, in addition to the payment of costs as aforesaid.

9. It has been submitted by the petitioner that the petitioner's bank accounts have been attached on the strength of the impugned adjudication order and funds from the petitioner's bank account have been transferred to the petitioner's electronic cash ledger and as such direction should be passed on the authorities to lift the attachment and to retransfer the funds from the electronic credit cash ledger to the petitioner's bank account. Since this Court is not entertaining the writ petition no such direction can be passed. However, the petitioner shall have liberty to make appropriate application

seeking appropriate relief before the respondents/GST authorities, in accordance with law.

10. In case the petitioner fails to make payment of costs in terms of this order and fails to comply with the conditions mentioned in this order, this order shall not enure to the benefit of the petitioner.

11. With the above observations, WPA 29286 of 2025 stands disposed of.

12. Urgent photostat certified copy of this order, if applied for, be supplied to the parties on urgent basis after completion of necessary formalities.

(Om Narayan Rai , J.)