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WPA 193 of 2026

Kamal Forging Private Limited
Vs.
The Additional Commissioner of Revenue, State Tax, Howrah Circle and Ors.

Mr. Prasenjit Burman
Ms. Payal Koley

… … for the Petitioner

Mr. Subhadip Biswas

… … for the State

This writ petition has been filed challenging the order dated October 14, 2025, passed by the appellate authority under Section 107 of the State Goods and Services Tax Act and the Central Goods and Services Tax Act, 2017.

Learned counsel appearing on behalf of the State submits that the petitioner now has an alternative remedy before the Appellate Tribunal constituted under Section 112(1) of the Central Goods and Services Tax Act, 2017. It appears that, at the time of filing of the writ petition, the Appellate Tribunal under Section 112(1) of the Central Goods and Services Tax Act, 2017 had not been constituted. It further appears that a notification dated September 17, 2025 has since been issued by the Department of Revenue, Ministry of Finance, which reads as follows:-

"S.O. 4220(E). – In exercise of the powers conferred by sub-section (1) of Section 112 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby notifies the 30th day of June, 2026, as the date upto which appeal may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against is communicated to the person preferring the appeal before the 1st day of April, 2026 and all appeals in respect of order communicated on or after 1st April, 2026 may be filed before the Appellate Tribunal within three months from the date on which such order is communicated to the person preferring the appeal."

In view of the aforesaid, I am not inclined to entertain the present writ petition.

Accordingly, **WPA 193 of 2026** is disposed of, with liberty to the petitioner to prefer an appeal in terms of the aforesaid notification dated September 17, 2025 before the Appellate Tribunal.

There shall be no order as to costs.

Urgent Photostat certified copy of this order, if applied for, be given to the parties on usual undertaking.

(Kausik Chanda, J.)