CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI

Ct. No.7 D/L 08.04.2026
(Naba) 07

M.A.T 4 of 2026
With
CAN 1 of 2026
CAN 2 of 2026

Madhu Agarwal
Vs.
Joint Commissioner of Revenue, State Tax, Jalpaiguri Circle & Ors.

In

W.P.A. 1476 of 2025

Madhu Agarwal
Vs.
Joint Commissioner of Revenue, State Tax, Jalpaiguri Circle & Ors.

Mr. Sandip Choraria, (through VC)
Mr. Akash Chakraborty,
Mr. Rajeev Parik,
Ms. Sunayana Parveen
...for the Appellant

Mr. Momenur Rahaman,
Ms. Rima Sarkar
...for the State Respondents

1. It is an admitted position between the parties that the Tribunal is now in existence and therefore, the issue is now to be considered by the G.S.T. Tribunal.
2. The learned advocate representing the appellant, however, without disputing such submission of the learned advocate for the respondent authorities, submits that the findings contained in the judgement dated 28.07.2025, under appeal may weigh in the mind of the authority to which the matter is to be relegated.

3. We appreciate such apprehension being raised by the learned advocate for the appellant which is founded on observations of the Hon'ble Single Judge in the judgement, specifically in paragraph 11.
4. Another aspect which we would like to observe is that the writ petitioner's case with reference to decision of the Division Bench of this Court in the case of ***Ram Kumar Sinha Vs. State of West Bengal & Ors.*** reported in ***2025 SCC OnLine Cal 6279*** was also not considered by the Hon'ble Single Judge. The issues, therefore, if relegated, are required to be considered on a clean slate.
5. In view thereof, we allow the petitioner to avail remedy of appeal before the G.S.T. Tribunal.
6. The judgement dated 28.07.2025 of the Hon'ble Single Judge passed in W.P.A. 1476 of 2025, in view of our above observations is set aside, to enable consideration of the matter afresh.
7. The appeal is disposed of in these terms.
8. Connected applications also stand disposed of accordingly.

(Madhuresh Prasad, J.)

(Prasenjit Biswas, J.)