16.02.2026
Court No. 05
Item No.11
(Suvendu Mukherjee)

IN THE HIGH COURT AT CALCUTTA
CIRCUIT BENCH AT JALPAIGURI
CONSTITUTIONAL WRIT JURISDICTION

W.P.A. 145 OF 2026

DARJEELING FLOUR MILLS PRIVATE LIMITED
VS.
UNION OF INDIA & OTHERS

Mr. Saptarshi Banik
...for the petitioner

Mr. Dilip Kumar Agarwal
Mr. Bishwa Raj Agarwal
.....for the respondent no. 1-3

1. Concerned authority of Central Goods and Service Tax, Siliguri Circle V, Durgapur Audit Commissionerate issued a notice dated 6th January, 2026 (for short, "said notice") addressed to the petitioner thereby it was informed that decision was taken to undertake audit of books of accounts and record of the petitioner for the financial year from 2020-21 to 2023-24.

2. It is submitted by learned advocate representing the petitioner that said notice for conducting audit is preconceived and contrary to relevant provisions of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "said Act of

2017"). According to the petitioner, audit of books of accounts and record for the financial year from 2020-21 to 2023-24 is impermissible.

3. Central Goods and Service Tax Authorities are represented by learned advocate who has opposed the writ petition and has drawn attention to sub-sections 6 and 7 of section 65 of said Act of 2017. It is submitted that document dated 6th January, 2026 is a mere notice for conducting audit but before conducting such audit no steps can be taken in terms of section 73 or section 74 of said Act of 2017. It is also submitted that effort of the CGST Authority to conduct audit is being frustrated repeatedly by sending objections and present writ petition is filed questioning said notice.

4. This Court has heard the learned advocates representing the petitioner and CGST Authority and also perused said notice.

5. On perusal of said notice it appears that it was informed to the petitioner that decision was taken to undertake audit of books of accounts and record of the petitioner for the financial year from 2020-21 to 2023-24. At this stage it is improper on the part of the petitioner to come to a conclusion that on completion of audit CGST Authority shall take

steps under section 73 or section 74 of said Act of 2017. Further exercise of the CGST Authority shall depend upon the audit to be conducted in terms of section 65 of said Act of 2017. Without expressing any definitive view as the petition is found to be premature same stands disposed of and the impugned audit notice dated 6th January, 2026 is not interfered with.

6. There shall be no order as to costs.

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

(SAUGATA BHATTACHARYYA, J.)