

Ct. 5 05.03.2026
JPD
Item No.28 Alope

In The High Court At Calcutta
In The Circuit Bench at Jalpaiguri
Appellate Side

WPA 261 of 2026

Lipika Mandal Biswas
Vs.
The Superintendent, Central Goods & Services Tax
& Central Excise, Alipurduar-II Range & Anr.

Mr. Diganta Ghosh
..for the petitioner

Mr. Ratan Banik
Mr. Biswa Raj Agarwal
... for the respondents

1. Affidavit-of-service filed be kept with the record.
2. The writ application has been preferred praying for direction upon the respondent authorities from giving further effect to the operation of ex-parte demand order being 2025026IWE000000EA34 dated 19.02.2025.
3. On hearing the learned counsels for the parties, the writ application is disposed of with the liberty granted to the petitioner to approach the appellate authority by filing an appeal within 30 days from the date of this order. The period of limitation which the learned counsel for the CGST submits has already expired, is hereby extended for 30 days on payment of cost of Rs.10,000/- to

be paid to the State Legal Services Authority by the petitioner, within 10 days from the date of this order.

4. The impugned order dated 19.02.2025, be stayed till the appeal is taken up for hearing by the appellate authority who shall be at liberty to proceed in accordance with law.

5. **Writ application stands disposed of.**

6. Connected application, if any, stands disposed of.

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

(Shampa Dutt (Paul), J.)