

24.02.2026
Item No.36
Ct. No. 5
Aloke

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

WPA 284 of 2026

Koushik Roy
Vs.
Union of India & Ors.

Mr. Dhiraj Lakhotia
Ms. Radhika Agarwal
Ms. Khushi Kundu
Mr. Bijan Ghosh
..for the petitioner

Mr. Bishwa Raj Agarwal
... for the respondents

1. Affidavit-of-service filed be kept with the record.
2. As none appears for the respondent/CGST, Mr. Biswaraj Agarwal, learned empanelled counsel, present in Court, is appointed to represent the said respondent. Let his appointment be regularized by the appropriate authority.
3. Petitioner to serve a copy of the writ application upon Mr. Agarwal.
4. On perusal of the materials on record, it appears that the petitioner herein has challenged an order in Appeal No. 116/SLG-GST/2025-26 dated 24.06.2025 which admittedly has not started functioning till date in West Bengal. But the learned counsel for the petitioner submits that the appropriate authority has permitted filing of

appeals before the Tribunal which is yet to be functional.

5. Considering the said fact, the writ application is disposed of with liberty granted to the petitioner to prefer an appeal before the Tribunal as permitted against the impugned order dated 24.06.2025, within 30 days from the date of this order which shall be registered before the Tribunal and considering the said status of the Tribunal, the impugned order in appeal be stayed till the matter is taken up by the Tribunal in due course with liberty granted to the petitioner to pray for further stay when the matter is taken up.
6. The writ application stands disposed of.
7. This Court has not gone into the merit of the case and all points are left open to be raised by the petitioner before the Tribunal.
8. 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.)