24.03.2026

Ct. No. 5

Sl. No.29

akd

In The High Court at Calcutta

Circuit Bench at Jalpaiguri

W. P. A. 403 of 2026

[Shree Ram Hardware -Vs- The State of West Bengal & Ors.]

Mr. Promit Majumder
Mr. Rakesh Mishra
Ms. Rinka Chakraborty
Mr. Samrat Acharya
... ... for the petitioner

1. The petitioner has preferred the present writ petition, challenging the ex-parte adjudication order dated 20.08.2024 passed by the Deputy Commissioner of Revenue, Siliguri Charge, Siliguri, as well as the order dated 06.01.2026 passed by the Additional Commissioner of State Tax (Appeals), Siliguri Circle, Siliguri, whereby the statutory appeal preferred by the petitioner under Section 107 of the West Bengal Goods and Services Tax Act, 2017 (hereinafter referred to as '*the said Act*') came to be dismissed on the ground of limitation.

2. Learned Advocate for the petitioner submits that the impugned adjudication order dated 20.08.2024 has been passed in violation of the principles of natural justice, inasmuch as the statutory notices were not effectively communicated to the petitioner. It is contended that the notices were uploaded under a separate tab titled '*Additional Notices and Orders*' on the GST portal, and not under the standard '*Notices/Orders*' tab, thereby preventing the petitioner from having knowledge of the proceedings and resulting in an ex-parte adjudication.

3. It is further submitted that upon gaining knowledge of the said order, the petitioner preferred a statutory appeal in Form GST APL-01 on 15.11.2025. However, the appellate authority, by the impugned order dated 06.01.2026, declined to condone the delay of more than one year and dismissed the appeal as barred by limitation.

4. Learned Advocate for the petitioner submits that the delay in filing the appeal was neither wilful nor deliberate but was occasioned due to the petitioner's lack of knowledge of the adjudication proceedings, compounded by the illness of the working partner and delayed receipt of the order through speed post.

5. Reliance has been placed on an order dated 22.08.2024 passed by a coordinate Bench of this Court in WPA 1517 of 2024 (*Ishan Snax Private Limited vs. Assistant Commissioner of Revenue, Siliguri Charge & Ors.*), wherein under similar circumstances it was held that the petitioner cannot be held liable for an ex-parte assessment where notices were not properly reflected in the appropriate tab of the GST portal, and that the GST portal manual and FAQs contemplate availability of notices under the '*Notices/Orders*' tab. In the said case, the order of the appellate authority was set aside and appropriate relief was granted.

6. Heard the learned Advocate for the petitioner and perused the materials placed on record.

7. From the records it appears that the adjudication order dated 20.08.2024 has been passed ex-parte. The specific contention of the petitioner is that the notices were

not made available in the usual '*Notices/Orders*' tab, but were uploaded in a different tab, thereby depriving the petitioner of an effective opportunity to participate in the proceedings.

8. The issue as to proper service and visibility of notices on the GST portal has already been considered by a coordinate Bench of this Court in WPA 1517 of 2024, wherein it has been held that an assessee cannot be prejudiced on account of improper uploading of notices in a manner not ordinarily expected or accessible.

9. In the facts of the present case, this Court finds that the ex-parte adjudication suffers from violation of the principles of natural justice, as the petitioner was effectively denied an opportunity of hearing. Consequently, the dismissal of the statutory appeal on the ground of limitation has resulted in the petitioner being left remediless.

10. In such circumstances, this Court is of the considered view that the impugned orders cannot be sustained.

11. Accordingly, the ex-parte adjudication order dated 20.08.2024 passed by the Deputy Commissioner of Revenue, Siliguri Charge, Siliguri, as well as the order dated 06.01.2026 passed by the Additional Commissioner of State Tax (Appeals), Siliguri Circle, Siliguri, are hereby set aside.

12. The matter is remanded back to the adjudicating authority for fresh adjudication. The respondent authorities shall be at liberty to issue a fresh show cause notice to the petitioner for the relevant period, strictly in accordance with law.

13. The petitioner shall file its reply to such notice within the time stipulated therein and shall cooperate in the adjudication proceedings. The adjudicating authority shall thereafter pass a reasoned order upon affording an opportunity of hearing to the petitioner.

14. Needless to mention that this Court has not expressed any opinion on the merits of the claim of the petitioner and all issues are left open to be decided by the competent authority in accordance with law.

15. With the aforesaid directions, the present writ petition is disposed of.

16. Since no affidavits have been filed by the respondents, the allegations made in the writ petition shall not be deemed to have been admitted.

17. Let urgent Photostat certified copy of this order, if applied for, be supplied to the parties on usual undertaking.

(Gaurang Kanth, J.)