23.03.2026
Sl. No.31
tkm

IN THE HIGH COURT AT CALCUTTA
CIRCUIT BENCH AT JALPAIGURI

W. P. A. 406 of 2026

[Kajari Bhadra-Vs- Deputy Commissioner of State Tax, Bureau of Investigation (North Bengal) Alipurduar Zone & Ors.]

Mr. Boudhayan Bhattacharyya
Ms. S Bansal
Ms. Keya Kundu
Ms. Chayna Kumary
Mr. A Bhattacharya
… … for the petitioner

Mr. Joyjit Choudhury
Ms. Rima Sarkar
… for the State
Mr. Ratan Banik
Mr. Biswhwaraj Agarwal
… for respondent nos. 3 & 5

1. The affidavit of service is taken on record.
2. The Petitioner has preferred the present writ petition challenging the ex parte adjudication order as well as the notice of demand dated 08.08.2022, the pre-show cause notice dated 03.06.2022, and the show cause notice dated 08.07.2022.
3. Learned counsel for the Petitioner submits that the adjudicating authority passed the impugned order in violation of the principles of natural justice, inasmuch as the notices were not brought to the knowledge of the Petitioner.
4. It is contended that the notices were uploaded on the GST portal under an

incorrect tab titled "ADDITIONAL NOTICES/ORDERS", and the Petitioner remained unaware of the same, resulting in the ex parte adjudication.

5. It is further submitted that the Petitioner came to know about the impugned order only in December, 2025 upon receiving communication from the GST department regarding the alleged outstanding dues.

6. The Petitioner submits that due to improper tabulation of notices, he could not participate in the adjudication proceedings. The Petitioner has relied upon an order passed by this Court in WP 1517 of 2024, wherein this Court, by order dated 22.08.2024, held that the petitioner therein could not be held liable for the ex parte assessment order, as he was under a bona fide impression that no notice or assessment had been issued to him. The Court further held that the GST website manual and FAQs specify that notices should be available under the "NOTICES/ORDERS" tab. Accordingly, the Court set aside the order of the appellate authority.

7. Following the law of precedent and the observations of the Co-ordinate Bench of

this Court in WPA 1517 of 2024, this Court quashes the ex parte adjudication order dated 08.08.2022, the pre-show cause notice dated 03.06.2022, and the show cause notice dated 08.07.2022.

8. The Revenue shall be at liberty to issue a fresh notice for adjudication against the Petitioner for the relevant assessment period in accordance with law.

9. With the above directions, the present writ petition stands disposed of.

10. Since no affidavit-in-opposition has been called for, the allegations made in the writ petition shall be deemed to have been denied by the respondents.

(Gaurang Kanth, J.)