

Item No.6
16.01.2026
Court. No. 2
GB

*CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
APPELLATE JURISDICTION*

WPA 484 of 2025

M/s. Bimal Roy
VS

Assistant Commissioner of State Tax & Ors.

*Mr. Sandip Choraria,
Mr. Akash Chakraborty,
Mrs. Pratusha Dutta Chowdhury,
Ms. Riya Agarwal*

...for the Petitioner.

Ms. Rima Sarkar

...for the State.

1. The petitioner is aggrieved by the adjudication order passed by the Assistant Commissioner, State GST, Jalpaiguri and the order passed by the appellate authority, i.e., the Senior Joint Commissioner of Revenue, State Tax, Jalpaiguri.
2. According to the petitioner, the adjudication order itself will reflect that no date was fixed by the authority for personal hearing. The appeal therefrom was rejected on the ground of delay.
3. This Court is of the view that the adjudication order suffers from gross illegality on the ground of violation of the principles of natural justice. The date of personal hearing, the time for personal hearing and the venue of the personal hearing which was to be held, ought to have been informed

to the petitioner and the authority should have granted such opportunity before passing the adjudication order.

4. It is the specific contention of the petitioner that the show cause notice was also uploaded in a different tab and as such, the petitioner was unaware of any such proceeding. The order was also uploaded in a different tab. The appellate authority, without going into such aspects and without considering that the adjudication order was void ab initio, dismissed the appeal on the ground of delay.
5. Under such circumstances, a fresh show cause notice will be issued to the petitioner. The petitioner will be given an opportunity to file a reply to the same with sufficient time. The date, time and venue of the personal hearing shall be specified. The adjudicating authority will then dispose of the matter upon compliance of the principles of natural justice and by taking into consideration the relevant documents which the petitioner shall furnish before the authority. As the tab has already been rectified, the petitioner shall follow the tab to keep a track as to the decision of the adjudicating authority so that in case the petitioner is aggrieved, he may avail of the

opportunity to file an appeal within the stipulated time.

6. Accordingly, the writ petition is disposed of.
7. Parties are directed to act on the basis of the server copy of this order.

(Shampa Sarkar, J.)