21.04.2026
Item No. 12
Court No.06
SK(AR(CR)

In the High Court at Calcutta
Circuit Bench at Jalpaiguri
Constitutional Writ Jurisdiction
Appellate Side

WPA/541/2026

SHRI ANNAPURNA DISTRTIBUTORS
VS
STATE OF WEST BENGAL AND ORS

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

Mr. Momenur Rahman,
Mr. Pretm Das,
....for the State.

1. The grievance of the petitioner is directed against an order passed under Section 73(9) of the West Bengal Goods and Services Tax in CGST Act 2017 read with the connected rules.
2. It is submitted on behalf of the petitioner that the impugned demand is liable to be set aside since the total tax labiality is *ex facie* in excess of the amount specified in the show cause notice. On this ground alone the proper officer has exceeded his jurisdiction and the same is liable to be quashed. In support of such contentions, the petitioner relies on the decision in *M/s. Bengal Engineering vs. State of West Bengal & Ors. [MAT 1541 of 2025]* and

Ram Kumar Sinhal vs. State of West Bengal [*2025 177 taxmann.com 48*].

3. In response on behalf of the respondents, it is submitted that in view of the clear position of law, the impugned order be set aside and the matter be remanded back to the Adjudicating Authority for hearing afresh.
4. In such circumstances, the impugned order dated 22 December, 2023 including the consequential recovery notice dated 11 March, 2026 stands quashed and set aside.
5. The matter is remanded back to the Adjudicating Authority for hearing afresh in accordance with law.

(RAVI KRISHAN KAPUR, J.)