21.04.2026
Item No. 19
Court No.06
SK(AR(CR)

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

WPA/557/2026

M/S. DINONATH BARMAN
VS
ASSISTANT COMMISSIONER OF REVENUE, COMMERCIAL TAXES AND STATE TAX W.B AND ORS

Mr. Reshab Kumar,
Mr. Subham Gupta,
Mr. Debayan Goswami,
...for the petitioner

Mr. Subir Kumar Saha,
Ms. Rima Sarkar,
....for the State.

1. The grievance of the petitioner is directed against an order dated 15 January, 2026 passed under Section 107 of the West Bengal Goods and Services Tax Act, 2017. It is fairly submitted by both the parties that in terms of the extant notification the West Bengal Goods and Services Tax, Appellate Tribunal is functional and the petitioner should approach the same.
2. In view of the above, WPA/557/2026 stands disposed of by granting liberty to the petitioner to approach the West Bengal Goods Services Tax, Appellate Tribunal in accordance with law and after compliance with all statutory

formalities. It is made clear that there has been no expression on the merits of the case and all issues are left open for the Tribunal to decide in accordance with law.

(RAVI KRISHAN KAPUR, J.)