

S/L 43
29.06.2026
Court No.7
Susanta

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

MAT 46 of 2026

CAN 1 of 2026

CAN 2 of 2026

Surendra Kumar Agarwal

Vs.

The Joint Commissioner of State Tax, Siliguri Circle & Anr.

Mr. Vinay Shraff (V.C),

Mr. Sandip Guha Roy,

...for the Appellant.

Mr. Jagriti Mishra, Ld. AAAG

Ms. Radhika Agarwal

...for the State.

1. It has been brought to the notice of the Court that the GST Tribunal is functional.

2. The dispute in question ought to be decided by the said Tribunal.

3. Hence, the instant appeal stands disposed of with the observation that, it will be open for the appellant to approach the said Tribunal in accordance with law for redressal of his grievances.

4. In the event the learned Tribunal is approached within a period of four weeks from date, then the learned Tribunal will proceed to decide the matter on merits without insisting upon filing any application seeking condonation of delay in approaching the Tribunal.

5. The appeal and the connected applications stand disposed of.

6. Parties to act on the basis of the server copy of this order duly downloaded from the official *website* of this Court.

7. Urgent photostat certified copy of this order, if applied for, be given to the parties upon compliance of all requisite formalities.

(Amrita Sinha, J.)

(Ajay Kumar Gupta, J.)