Sl. No.08.
03.07.2026
Suman
Ct.06.

Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Side

WPA 730 of 2026

Tarkeshwar Shaw
Vs.
The State of West Bengal and Ors.

Mr. Riddhiman Mukherjee
Mr. Rowsan Kumar Jha
Ms. Tannu Agarwal
..for the petitioner

Mr. Jagriti Mishra, ld. AAAG
Ms. Radhika Agarwal
..for the State

The petitioner challenges an order dated November 18, 2024, passed by the Appellate Authority, namely the Joint Commissioner, State Goods and Services Tax, Siliguri Circle, Siliguri, under Section 107 of the West Bengal Goods and Services Tax Act, 2017. It appears that the appellate order was passed on November 18, 2024, after affording the writ petitioner an opportunity of hearing.

I am not inclined to entertain the present writ petition in view of the efficacious alternative statutory remedy available to the petitioner before the West Bengal Goods and Services Tax Appellate Tribunal.

This Court has been informed that although appeals are presently being registered by the Tribunal, no effective adjudication is taking place, as no Technical Member has, till date, been appointed by the State.

It has further been submitted before this Court that, by a Notification dated June 30, 2026, issued by the Ministry of Finance, Government of India, the last date for filing appeals has been extended until July 31, 2026.

In view of the aforesaid circumstances, the writ petition is disposed of by granting liberty to the petitioner to prefer an appeal before the West Bengal Goods and Services Tax Appellate Tribunal.

Accordingly, liberty is granted to the petitioner to file an appeal before the Tribunal against the order passed by the Appellate Authority within the aforesaid stipulated period.

Accordingly, **WPA 730 of 2026** is disposed of.

Urgent photostat certified copy of this order, if applied for, be supplied to the learned advocates for the parties on usual undertakings.

(Kausik Chanda, J.)