09.01.2026
SL. No.48
Court No.2
SKG

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

W.P.A. No. 1388 of 2025

M/s. Shila Stores & Anr.
Versus
The Additional Commissioner of State Tax
West Bengal, Siliguri Circle, Siliguri & Ors.

Mr. Sanjoy Mazoomdar,
Ms. Sukanya Adhikary,
...for the Petitioners.

Mr. Ratan Banki,
Mr. Bishwa Raj Agarwal,
....for the respondents

Mr. Pretom Das,
Mr. Rima Sarkar,
....for the State

1. The petitioners have filed a supplementary affidavit bringing on record certain documents which were not before the appellate authority. Thus, it is contended that an opportunity be given to the petitioner to place those documents before the appellate authority, so that the matter can be heard afresh. The appellate authority dismissed the appeal filed by the petitioners, inter alia, holding that the petitioners were not entitled to avail input tax credit.
2. The petitioners submit that, had the documents which have been produced before this court been produced before the appellate authority, the result

would be otherwise. This innocuous prayer of the petitioners can be allowed.

3. Under such circumstances, without making any observation on the merits of the issues raised by the respective parties, the writ petition is disposed of by setting aside the order of the appellate authority and granting liberty to the petitioners to produce all relevant documents before the appellate authority.
4. The appellate authority will allow the petitioner to file additional documents within three weeks from date. Thereafter the appeal shall be heard and disposed of on its own merits, afresh, by passing a reasoned order.
5. There shall be no order as to costs.
6. Parties are directed to act on the basis of the server copy of this order.

(Shampa Sarkar, J.)