28.04.2026
Item No. 5
Court No.06
SK(AR(CR)

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

WPA/1471/2025

SACHIN CHANDAK
VS
STATE TAX OFFICER BUREAU OF INVESTIGATION AND ORS

Mr. Joyjit Chowdhury,
Ms. Rima Sarkar,
...for the State.

1. The writ petition had appeared on 24 April, 2026 and 27 April, 2026, when the petitioners were unrepresented. By an order dated 27 April, 2026 the Advocate appearing on behalf of the State, Ms. Rima Sarkar had been directed to intimate the Advocate appearing for the petitioner. In terms of the order dated 27 April, 2026, the respondent had duly notified the petitioner. A copy of the e-mail addressed to the Advocate of the petitioner be kept with the records. The petitioner has consciously chosen to remain unrepresented.

2. The grievance of the petitioner is directed against an order dated 27 September, 2023 passed by the

Additional Commissioner State Tax, West Bengal, Siliguri Circle, Siliguri under Section 107 of the West Bengal Goods and Service Tax Act 2017.

3. On behalf of the respondent it is submitted that the writ petition was filed on the premise that the Goods and Service Tax Appellate Tribunal *(GSTAT)* was not functional. Subsequently, pursuant to a Public Notice dated 23 March, 2026 it transpires that the GSTAT is now operational and the present writ petition should not be proceeded with any further.

4. In view of the admitted fact, that the statutory alternative forum i.e. *(GSTAT)* is now functional and operational, this Court ought not to proceed any further with this petition. The petitioner has not availed of its statutory alternative remedy under section 112 of the Act. nor has the petitioner made payment of the mandatory statutory deposit in terms of the Act. *[M/s. Fayaj Infratech Private Limited, Khorda vs. Joint Commissioner (Appeal) CT & GST, Territorial Range, Bhubaneswar and Another 2026(4) TMI 1217*].

5. In view of the above, the petitioner is directed to avail of its statutory alternative remedy before the GSTAT in accordance with law and after complying with all necessary formalities.
6. It is made clear that this Court has not gone into the merits of the case and all issues are left open to be exclusively adjudicated upon by the GSTAT.
7. With the above directions, WPA/1471/2025 stands disposed of.

(RAVI KRISHAN KAPUR, J.)