Item No.4
12.02.2026
Court. No. 6
(gc)

CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
APPELLATE JURISDICTION

WPA 1601 of 2025

Tapan Kumar Das
Vs.
The Deputy Commissioner of State Tax, Jalpaiguri Charge & Ors.

Mr. Jagriti Mishra,
Ms. Ananya Bhattacharya,
Ms. Mrinmayee Das,
Ms. Dayeeta Datta

...for the Petitioner.

Mr. pretom Das,
Ms. Rima Sarkar

...for the State.

1. An ex-parte adjudication order dated August 3, 2022, under Section 74 of the West Bengal GST Act, 2017 was passed against the petitioner by the Assistant Commissioner of Revenue, Siliguri Charge.
2. The petitioner preferred an appeal against the said order before the Additional Commissioner of State Tax (Appeals), Siliguri Circle, which was rejected on June 5, 2025 on the ground of limitation.
3. By filing this writ petition, the petitioner has challenged the said proceedings.
4. It is the grievance of the petitioner that the pre-show-cause, show-cause notices and adjudication order were never uploaded by the Revenue under

the "NOTICES/ORDERS" tab on the GST Web Portal. These notices were posted under the "ADDITIONAL NOTICES/ORDERS" tab. The petitioner’s accountant regularly checked the "NOTICES/ORDERS" tab, as previous notices had always been placed there and he did not check the “ADDITIONAL NOTICES/ORDERS” tab. Consequently, ex-parte order dated December 4, 2022 was passed.

5. The petitioner discovered the ex-parte order only on May 28, 2024, and promptly filed an appeal on April 16, 2025. However, the appeal was delayed by 32 months and 14 days under Section 107(1) of the GST Act, 2017, and 29 months and 14 days under the extended limitation period of Section 107(4).

6. The petitioner argues that due to the improper tabulation of notices, he could not participate in the adjudication proceedings.

7. The Revenue, on the other hand, submits that the Goods and Services Tax Network (GSTN), has created the integrated online platform for taxpayers to manage GST compliance tasks such as registration, tax payments, return filings, refunds, and appeals. This portal serves both taxpayers and tax officers.

8. The Tax officers' interface differs with that of the common portal meant for the taxpayer, and the officers have no means to know the design/structure of GST common portal of the taxpayer.
9. It is submitted that on the Proper Officer's Dashboard, the Proper Officer can issue "Notices" and "Orders" from the two respective tabs present on the Dashboard and there is no "Additional Notices and Orders" tab on the GST back office Common portal. The Proper Officer has no choice in sending the Notices/Orders in Assessee's dashboard as it is done by the system.
10. The Revenue admits that any "Notices/Orders" passed by any tax officer are made available under the head "Additional Notices/Orders" on the Taxpayer's interface of the GST common portal.
11. From the respective stands of the parties, it is clearly apparent that the "orders and notices" uploaded by the Revenue is only opened under the tab "Additional Notices or Orders" on the common portal of the taxpayers.
12. The stand of the Revenue also makes it clear that Goods and Services Tax Network (in short, GSTN) is also aware of such technical glitches.
13. In the above facts, I am of the view that the petitioner cannot be held liable for the ex parte

assessment dated August 3, 2022, since it was under a bona fide impression that no notice or assessment order was issued against him.

14. The GST website manual and FAQs specify that notices should be available under the "NOTICES/ORDERS" tab.
15. Accordingly, the assessment order dated August 3, 2022 is set aside and the order of the appellate authority dated June 5, 2025 is also set aside.
16. The Revenue will be at liberty to issue a fresh notice for adjudication against the petitioner for the relevant assessment within a period of one month from date. The period of limitation shall start from the date of fresh notice.
17. The Special Commissioner, State Revenue, North Bengal shall bring this order to the notice of GSTN for necessary correction on the web portal to avoid future complications.
18. Accordingly, the writ petition is disposed of.
19. There shall be no order as to costs.
20. The parties are to act on the basis of the server copy of this order.

(Shampa Sarkar, J.)