

Ct. 5 27.02.2026
JPD
Item No.20 Alope

In The High Court At Calcutta
In The Circuit Bench at Jalpaiguri
Appellate Side

WPA 1741 of 2025

M/s. S.B.S. Enterprise
Vs.
State of West Bengal & Ors.

Ms. Matan Chakraborty
..for the petitioner

Mr. Momenur Rahman
Mr. Pradip Sarkar
... for the State

Mr. Ratan Banik
Mr. Bishwa Raj Agarwal
... for the respondent no. 4

1. Affidavit-of-service filed be kept with the record.
2. The writ application has been preferred praying for direction upon the respondent authorities for setting aside the demand order in form GST DRC-01 having reference no.ZD190221006854L dated 17.02.2021 and show cause notice under Section 74 being Ref. No. ZD190421004362W dated 12.04.20, passed by the learned Deputy Commissioner State Tax, being the respondent no. 2 and appeal order dated 05.08.2025 passed by the respondent no. 4 refusing to condone the delay in filing appeal, thereby dismissed the appeal.

3. On hearing the learned counsels for the parties, the writ application is disposed of with the liberty granted to the petitioner to approach the appellate authority by filing an appeal within 30 days from the date of this order. The period of limitation which the learned counsel for the WBGST submits has already expired, is hereby extended for 30 days on payment of cost of Rs.10,000/- to be paid to the State Legal Services Authority by the petitioner, within 10 days from the date of this order.

4. The impugned demand order dated 17.02.2021 and show cause notice dated 12.04.20 passed by the learned Deputy Commissioner State Tax, be stayed till the appeal is taken up for hearing by the appellate authority who shall be at liberty to proceed in accordance with law on merit of the case.

5. **Writ application stands disposed of.**

6. Connected application, if any, stands disposed of.

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

(Shampa Dutt (Paul), J.)