

28.04.2026
Item No. 9
Court No.06
SK(AR(CR)

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

WPA/2044/2025

**M/S. REGAL UDYOG PRIVATE LIMITED
VS
STATE OF WEST BENGAL AND ORS.**

Mr. Bikramaditya Ghosh,
Mr. Rajeev Parik,
Mr. Mayank Bhandari,
Mr. Ved Rai,
Mr. Vivek Saha,
Mr. Binayak Bandopadhyay,
..for the petitioner.

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

Mr. Ratan Banik,
Mr. Biswaraj Agarwal,
Mr. Shankar Sarkar,
...for CGST.

1. The petitioner is represented. It is submitted on behalf of the State respondents that in view of the public notice dated 23 March, 2026 the Goods and Service Tax Appellate Tribunal (GSTAT) is now functional and the petitioner should avail of its statutory alternative remedy.
2. Admittedly, the writ petition had been filed at a point of time when the GSTAT was not operational. In view of the admitted fact that the GSTAT is now operational and functional it will no

longer be appropriate for this Court to proceed with this writ petition.

3. In view of the above, the petitioner is directed to avail of its statutory alternative remedy before the GSTAT and file a statutory appeal in accordance with law and after complying with all formalities.
4. It is made clear that the Court has not gone into the merits of the case and all questions are left open to be adjudicated exclusively by the GSTAT.
5. With the above directions, WPA/2044/2025 stands disposed of.

(RAVI KRISHAN KAPUR, J.)