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05.10.2026
Ct. No.6
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IN THE HIGH COURT AT CALCUTTA
Circuit Bench at Jalpaiguri
Constitutional Writ Jurisdiction

WPA No. 2323 of 2026

Gour Saha
Vs.
The State of W.B. & Ors.

Mr. Promit Majumdar
Mr. Rakesh Mishra
Mr. Rinka Chakraborty
Mr. Samrat Acharya ...for the petitioner.

Mr. Kunaljit Bhattacharjee
Ms. Radhika Agarwal ..for the State.

Affidavit of service filed by the petitioner is taken on record.

The petitioner has assailed the ex parte adjudication order passed by the Joint Commissioner of Revenue, State Goods & Service Tax, Siliguri Circle, being the 3rd respondent herein, on 2nd February, 2024 and the order passed by the Additional Commissioner of Revenue, State Goods & Service Tax, Appellate Authority, Siliguri Circle, being the 2nd respondent herein, on 1st July, 2026 primarily on the ground that the show cause notices and the adjudication order were not uploaded by the Revenue under 'Notice/Orders' tab on the GST web portal. The notices were posted under the 'ADDITIONAL

NOTICES/ORDERS' tab for which the petitioner was unable to track the said notices as a result of which an ex parte order was passed against him on 2nd February, 2024. The petitioner preferred an appeal against the said order on 2nd March, 2024 which was dismissed upon hearing the petitioner and considering the material placed before the authority.

Learned counsel for the petitioner submits that he was unable to participate in the adjudication proceeding due to improper tabulation of notices and suffered the orders impugned due to no fault on his part. No opportunity of hearing could be availed of by him due to such fault on behalf of the Revenue.

Learned counsel for the respondents on the other hand, submits that the Goods and Services Tax Network (GSTN) has created an 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.

The Tax Officers' interface differs from 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. 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. 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.

Upon consideration of the submission made on behalf of the parties, it is clear that the 'Notices/Orders' uploaded by the Revenue is only opened under the tab 'Additional Notices or Orders' on the common portal of the taxpayers. The GSTN is also aware of such technical glitches.

In view of the above, this Court is inclined to hold that the petitioner cannot be held liable for the ex parte adjudication held on 2nd February, 2024 since he was under the bona fide impression that no notice or assessment order was issued against him. The orders impugned are, therefore, required to be set aside in order to afford an opportunity to the petitioner of being heard prior to such assessment being made.

The adjudication order dated 2nd February, 2024 and the appellate order dated 1st July, 2026 are quashed/set aside.

The Revenue will be at liberty to issue a fresh notice for adjudication upon the petitioner for relevant assessment within one month from the date of communication of this order.

The writ petition is disposed of accordingly.

There shall, however, be no order as to costs.

Since no affidavit is invited, the allegations contained in the petition are deemed not to have been admitted.

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

(Suvra Ghosh, J.)