23.11.2026
Ct. No. 6
Sl. No.6
akd

In the High Court at Calcutta
Circuit Bench at Jalpaiguri

W. P. A. 2908 of 2026

[Sarju Lama -Vs- The Deputy Commissioner of Revenue, WBGST & Ors.]

Mr. Prosenjit Das
... ... for the petitioner

Mr. Jagriti Mishra .. ld. A.A.A.G.
Mr. Ashoke Kumar Singhi
... ... for the State

1. The present writ petition challenges the adjudication order bearing No. ZD190826016798N dated 11.08.2026 passed by the Deputy Commissioner of Revenue, State Tax, Jalpaiguri Charge, Jalpaiguri under Section 73(9) of the West Bengal Goods and Services Tax Act, 2017 (in short 'WBGST Act, 2017') read with the corresponding provision of the Central Goods and Services Tax Act, 2017 (in short 'CGST Act, 2017') for the financial year 2022-23, together with the summary thereof in Form GST-DRC-01A.

2. By the impugned order, a total demand of Rs.1,33,93,754/- has been conferred comprising tax of Rs.75,30,956/-, interest of Rs.51,09,702/- and penalty of Rs.7,53,096/-. The petitioner has also challenged the show cause notice dated 25.09.2025.

3. Learned counsel for the petitioner assails the impugned order on several grounds. It is contended that the show cause notice as well as the impugned adjudication order were uploaded only under the '*ADDITIONAL NOTICES AND ORDERS*' tab of the GST portal, which does not constitute valid communication in terms of Section 73(1) of the WBGST Act, 2017. Reliance is placed on a

judgment of this Court dated 22.07.2026 passed in WPA 1079 of 2026 (*M/s. B. Enterprise & Anr. vs. The State of West Bengal & Ors.*) and an order dated 07.07.2026 passed in WPA 2425 of 2025 (*Ashok Parakh, M/s. Ganapati Exports vs. The State of West Bengal & Ors.*) respectively.

4. Learned counsel for the petitioner further submits that the petitioner's GST consultant, who was entrusted with the management of the GST portal, passed away on 26.05.2026 and the petitioner acquired knowledge of the impugned order only on 24.09.2026, upon initiation of recovery proceedings. Learned counsel also submits that the said order is an unreasoned ex-parte order, passed in violation of the principles of natural justice.

5. Learned counsel for the State-respondents submits that the impugned adjudication order is an appelable order under Section 107 of the WBGST Act, 2017. He further submits that an alternative efficacious remedy is available to the petitioner in terms of the WBGST Act and accordingly, the present writ petition is not maintainable.

6. Heard the learned counsel for both the parties and perused the materials placed on record.

7. The impugned order is an adjudication order passed under Section 73 of the WBGST Act and is appelable under Section 107 thereof. The petitioner has also acknowledged the availability of such statutory remedy in paragraph 32 of the present writ petition.

8. It is well settled that the existence of an alternative efficacious statutory remedy does not constitute a complete bar to the exercise of jurisdiction under Article 226 of the Constitution of India. However, interference may be

warranted in exceptional circumstances, including enforcement of fundamental rights, violation of the principles of natural justice, proceedings undertaken wholly without jurisdiction or a challenge to the *ultra vires* of the statutory provision.

9. The decision in the case of *Ashok Parakh, M/s. Ganapati Exports* (Supra), as cited on behalf of the petitioner, is clearly distinguishable in the instant case. In the aforementioned case, the adjudication order was dated 17.08.2024 when the '*ADDITIONAL NOTICES AND ORDERS*' tab still existed on the GST portal. The Revenue had admitted that notices had been made available only under that tab. The petitioner therein had regularly checked the '*NOTICES/ORDERS*' tab and had initially approached the appellate authority, which rejected the appeal.

10. In the instant case, as recorded in the aforesaid decision itself, the '*ADDITIONAL NOTICES AND ORDERS*' tab was deleted on and from 06.02.2026, whereas the impugned order was passed on 11.08.2026. There is no such admission by the Revenue in the present case. The petitioner does not claim to have checked the portal and instead states that he had entirely relied upon his consultant. The consultant passed away on 26.05.2026, whereas the intimation dated 23.07.2025, the show cause notice dated 25.09.2025 and all four hearings, the last one of which was held on 27.01.2026, had taken place prior thereto. The petitioner also admits having deposited tax during the course of investigation. Finally, the petitioner has not availed the statutory remedy of appeal, which he concedes is available.

11. Where the notices and the impugned order were validly communicated, the appellate authority is competent to examine the matter on the basis of the records. The other ground urged on behalf of the petitioner, namely, violation of the principles of natural justice, is not apparent from the records.

12. This Court is of the considered view that the petitioner has an efficacious statutory remedy, which ought to be availed of at the first instance. No exceptional circumstances have been established on behalf of the petitioner to warrant interference by this Court with the impugned adjudication order in exercise of its writ jurisdiction.

13. This Court, therefore, declines to entertain the present writ petition on merits leaving it open to the petitioner to avail the statutory appellate remedy.

14. Accordingly, the petitioner is granted liberty to avail the statutory appellate remedy under Section 107 of the WBGST Act, 2017 read with the corresponding provisions of the CGST Act, 2017 in accordance with law. The petitioner shall also be at liberty to urge all grounds available to him in law before the appellate authority, including the grounds relating to the mode and validity of communication of the show cause notice and the impugned adjudication order, the alleged violation of Section 75(7) of the WBGST Act, 2017, communication of interest and adjustment of input tax credit in respect of reverse charge.

15. Needless to mention, this Court has not expressed any opinion on the merits of the petitioner's claim and it is

open to the competent authority to decide the same in accordance with law and on merits.

16. With the aforesaid directions, the present writ petition is dismissed.

17. Since no affidavits have been filed by the respondents, the allegations made in the writ petition shall not be deemed to have been admitted.

18. Let urgent Photostat certified copy of this order, if applied for, be supplied to the parties on usual undertaking.

(Gaurang Kanth, J.)