Item No.39
12.02.2026
Court. No. 6
(gc)

CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
APPELLATE JURISDICTION

WPA 2557 of 2025

Dilip Kr. Singha
Vs.
Assistant Commissioner of Revenue,
Siliguri Charge & Ors.

Mr. Boudhayan Bhattacharyya,
Ms. Stuti Bansal,
Mr. Sayantan Bhowmik,
Ms. Chayna Kumary,
Ms. Kinkin Chaudhuri
...for the Petitioner.
Mr. Pretom Das,
Ms. Rima Sarkar

...for the State.
Mr. Dilip Kumar Agarwal,
Mr. Bishwaraj Agarwal
...for the Respondent Nos. 3 & 5.

1. The petitioner is aggrieved by the adjudication order dated February 20, 2025 and the demand of the same of even date. It is the contention of the petitioner that the petitioner only rendered transportation service to BPCL and BPCL already paid the GST on reverse charge mechanism. The certificate to that effect had not been supplied to the petitioner at the time of assessment, as a result of which the petitioner, who was the transporter was saddled with the liability to pay the GST, which was already deposited by the BPCL. The document could not be produced at the time of

hearing, and as such, the authority passed the order impugned and made the demand from the petitioner. The said certificate was subsequently supplied by the BPCL and the petitioner prays for an opportunity to produce the same before the Assessing Officer and requests for a fresh hearing on the ground that the said certificate is a vital piece of document which will change the fate of the petitioner. The petitioner also runs the risk of recovery, as proceeding has already been instituted.

2. The BPCL granted the certificate on 14th November, 2025. The order impugned was passed prior to the issuance of the certificate. The certificate is a vital document which is required to be gone into, otherwise, the petitioner may be unnecessarily saddled with the liability of BPCL. Moreover, BPCL has specifically stated that GST has been paid.

3. Under such circumstances, the demand from the petitioner may become a double taxation, which cannot be permitted.

4. The order impugned is thus set aside on the ground that the petitioner had not been able to place his case in the correct perspective and a vital piece of evidence had been missed out, for no fault of the petitioner.

5. The authority will re-assess the amount and pass a fresh order upon considering the certificate.
6. The petitioner will be at liberty to produce the certificate and urge his points, which have been placed before this Court, before the Assessing Officer.
7. Accordingly, the writ petition is disposed of.
8. The authority shall fix a date of hearing and the petitioner will be permitted to produce the original certificate issued by the BPCL.
9. The recovery proceeding shall be kept in abeyance till the issue is decided by the authority concerned. These observations are prima facie. The authority will decide the matter independently.
10. There shall be no order as to costs.
11. The parties are to act on the basis of the server copy of this order.

(Shampa Sarkar, J.)