

Sl. No.09
08.04.2026
sayandeep
Ct 05

IN THE HIGH COURT AT CALCUTTA
CIRCUIT BENCH AT JALPAIGURI
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 512 of 2026

Shanta Chandak
Versus
Assistant Commissioner of State Tax, Siliguri Charge & ors.

Mr. Boudhyan Bhattacharyya
Ms. Stuti Bansal
Ms. Keya Kundu
Ms. Chayna Kumary
Ms. Ayantika Bhattacharyya

... For the petitioner

Mr. Pretom Das
Ms. Rima Sarkar

.... For the State

1. The present writ petition has been filed, inter alia, challenging an order dated 6th November, 2023 passed by the proper officer under Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the said Act) for the tax period of July, 2017 to March, 2018.
2. According to the petitioner, the petitioner was completely unaware with regard to the aforesaid order until the petitioner's bank account was attached on 6th March, 2026. According to the petitioner, the above order was initially uploaded on the portal under the tab 'view additional notices and orders' which in fact prevented the petitioner from ascertaining whether the order has been

passed since, the petitioner ordinarily only goes through the 'view notices and orders' tab on the portal.

3. Ms. Sarkar, learned advocate appears for the respondents.
4. Considering the fact that the petitioner is carrying on business on regularly basis and is going through the portal for compliance of all formalities, inter alia, including filing of returns on a monthly basis, it is difficult to accept that the petitioner was unaware with regard to an order for three several years despite the order being on the portal though on a different tab. I, however, find that according to the petitioner recently all the tabs have been merged on the portal to make it more convenient for the assessee and as such now the order is being reflected under the view notices and orders tab under the portal. This fact is not disputed by the respondents.
5. Having regard to the above, though, the explanation provided by the petitioner does not appear to be entirely plausible, however, considering the fact that the petitioner's bank account is under attachment on the basis of an attachment order issued in form GST DRC

13 dated 6th March, 2026 in respect of an order passed on 6th November, 2023 and noting that the act itself provides for a multi tiered adjudicatory process, I am of the view that it shall be prudent at this stage to permit the petitioner to prefer an appeal before the appellate authority subject to deposit of 20% of the amount of tax in dispute.

6. It is made clear in the event, the aforesaid deposit is made by the petitioner within a period of 4 weeks from date, the petitioner shall be at liberty to prefer an appeal from the order impugned before the appellate authority under Section 107 of the said Act. In such case, the appellate authority shall admit the appeal without insisting for any further pre deposit and shall decide the same in accordance with law on merits.
7. With the above observations and directions, the aforesaid writ petition stands disposed of.

(Raja Basu Chowdhury, J.)

