

October 5, 2026
(48) ARDR

**IN THE HIGH COURT AT CALCUTTA
Circuit Bench at Jalpaiguri
Constitutional Writ Jurisdiction**

WPA 2346 of 2026

Sujit Ghosh

Vs.

The State of West Bengal & ors.

Adv. Dhiraj Lakhotia,
Adv. Radhika Agarwal,
Adv. Parmita Chowdhury,
Adv. Nikita Kundu,
Adv. Neha Lama,

... for the petitioner.

Adv. Supriya Singh,
Adv. Esha Acharya,

...for the State.

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

The petitioner is the proprietor of M/s. Maa Kamdhenu Enterprise and assails the exparte adjudication order passed by the Deputy Commissioner of Revenue, State Tax, Jalpaiguri Charg, being the 2nd respondent herein, on 27th March, 2024 on the ground that the show cause notice and the adjudication order were not uploaded by the Revenue under the “notices/orders” tab on the GST web portal. Though reply to the show cause was directed to be submitted on 15th January, 2024 no date or time for personal hearing was mentioned therein. The notice was posted under the “additional notices/orders” tab for which the petitioner was unable to track the notice as a result of which an

exparte order was passed against him on 27th March, 2024.

Learned counsel for the petitioner submits that in view of improper tabulation of the notice and no opportunity of hearing being granted to him, the petitioner was unable to participate in the adjudication proceeding and defend his case before the authority for which he suffered the order impugned due to no fault on his part.

Learned counsel for the respondents submits that several notices were issued upon the petitioner at the audit stage. However, the show cause notice was posted under the “additional notices/orders” tab.

This Court is informed 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.

In other words, the GSTN is also not 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 since he was under the bonafide impression that no notice or assessment order was issued against him. No opportunity of hearing being granted to him before the order was passed, the order needs to be set aside.

Accordingly, the adjudication order dated 27th March, 2024 is quashed/set aside.

The 2nd respondent is 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.

There shall be no order as to costs.

Since no affidavit has been invited, allegations contained in the writ petition shall be deemed not to have been admitted.

Urgent certified website copy of the order, if applied for, be given to the parties on compliance of requisite formalities.

(Suvra Ghosh, J)