

D/L 49
Court no. 11
September 10, 2026.
KAUSHIK

**Calcutta High Court
In the Circuit Bench at Jalpaiguri**

W.P.A. 1077 of 2023

M/s. Ritesh Bansal
Vs.
The Union of India & Ors.

Mr. Abhilash Mittal
Ms. H. Nag Pradhan
... for the petitioner

Mr. Ratan Banik
Mr. Bishwaraj Agarwal
... for the respondents

Mr. Jagriti Mishra, learned AAAG
Ms. Mrinmayee Das
... for the State

1. Written instructions filed in Court are taken on record.
2. This is a writ petition challenging an order passed under section 107 of the Central Goods and Services Tax Act, 2017.
3. It is fairly submitted on behalf of the writ petitioner that in view of the constitution of the Tribunal as on 12 August, 2026, the petitioner be granted liberty to avail of its statutory remedy.
4. In view of the above, WPA 1077 of 2023 stands dismissed.
5. Liberty is granted to the writ petitioner to file a statutory appeal under section 112 of the Act of 2017 within a period

of six weeks from date and after complying with all necessary formalities.

6. It is made clear that there has been no expression on the merits of the case and all issues are left open to be decided by the Tribunal strictly in accordance with law.

(Ravi Krishan Kapur, J.)