

SL-8

01.10.2026

Court No.654

[Bench ID-**266460**]

(AD)

(Disposed of)

In the High Court at Calcutta

Constitutional Writ Jurisdiction

Appellate Side

WPA 21016 of 2026

Rimoli Culture

Vs.

**Joint Commissioner, State Tax, Appellate Authority
(GST), Behala Circle & Ors.**

Mr. Avra Mazumder, Advocate

Ms. Pampa Sen, Advocate

Ms. Alisha Das, Advocate

Ms. Saakshi Shaw, Advocate

... for the petitioner

Mr. Soumen Bhattacharjee, Advocate

... for the State respondents

1. Affidavit of service filed in Court be taken on record.

2. Mr. Soumen Bhattacharjee, learned Advocate, is requested by the Court to appear in the matter on behalf of the State respondents.

3. The appointment of Mr. Bhattacharjee be regularized by the learned Government Pleader.

4. The petitioner has challenged an order dated 31st December, 2025.

5. By the said order impugned, the Directorate of Commercial Taxes, West Bengal has rejected the prayer for condonation of delay for reply to the show cause notice served on the petitioner.

6. It is the case of the petitioner that although the show cause notice was served via Additional Notices Portal and the petitioner due to

inadvertence missed such notice.

7. It appears from the said show cause notice that the date of reply to such show cause was directed to be filed by 31st of March, 2023.
8. Surprisingly, the said show cause notice also says that the petitioner shall not be given any personal hearing for the said show cause although the statute mandates that the petitioner ought to be given a personal hearing for the purpose of adjudication.
9. I find from the order impugned that the case made out by the petitioner has not been dealt with by the appellate authority. The rejection of the prayer for condonation of delay is mechanical and I do not find any reasons in the said order for which the prayer for condonation filed by the petitioner ought to be rejected.
10. In such circumstances, the order dated 31st of December, 2025 is set aside and the petitioner is granted liberty to reply to the show cause dated 14th March, 2023 within a period of two weeks from date.
11. Consequently, the order dated 22nd December, 2022 is set aside to enable the petitioner to file a reply to the show cause.
12. Upon receipt of such reply to the show cause notice, the respondents shall give an opportunity of hearing to the petitioner and pass a reasoned

order in accordance with law.

13. With such observations, **WPA 21016 of 2026** is **disposed of** without any order as to costs.

(Aryak Dutt, J.)

ABHIJIT
DAS

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