

Form J(2)
Sl.No.29
Sc

In the High Court at Calcutta

**In the Circuit Bench at Jalpaiguri
Constitutional Writ Jurisdiction
Appellate Side**

Present:

The Hon'ble Justice Aniruddha Roy

**WPA 1497 OF 2025
With
I.A. No. CAN 1 OF 2026**

M/s Sona Wheels Pvt. Ltd.

Vs.

State of West Bengal & Ors.

For the petitioner : Mr. Dhiraj Lakhotia, Adv.
Ms. Radhika Agarwal, Adv.
Ms. Khushi Kundu, Adv.
Ms. Nikita Kundu, Adv.
Ms. Neha Lama, Adv.

For the Respondent State: Mr. Jagriti Mishra, Ld. AAG
Ms. Esha Acharya, Adv.

Heard on : August 10, 2026

Judgment on : August 10, 2026

[In Court]

Aniruddha Roy, J. :

1. This is an interlocutory application filed by the writ petitioner.
2. The writ petition has been filed challenging the impugned order dated **March 28, 2025** passed by the jurisdictional first appellate authority

under the **CGST Act, 2017**. Around 30% of the allegedly determined tax incidence has already been recovered by the revenue.

3. Ms. Esha Bhattacharya, learned Advocate led by Mr. Jagriti Mishra, learned AAAG appears for the GST authorities.
4. At present, the appellate tribunal is in operation. The statutory mandate is that, to obtain an order of stay from the appellate tribunal the appellant has to deposit 10% of the demand. In the instant case, around 30% of the demand has already been recovered.
5. In view of the above, at this stage, there is no requirement of furnishing any further security by the writ petitioner assessee while preferring an appeal.
6. The writ petitioner assessee shall be at liberty to file necessary appeal positively within **four weeks** from date.
7. It is made clear that, this court has not gone into the merits of the rival contentions of the parties and the parties shall be at liberty to urge their respective points before the jurisdictional appellate authority.
8. In the event, the petitioner assessee is permitted to make necessary application before any other authority strictly in accordance with law, they shall be at liberty to do so, if so advised.
9. Since no affidavit-in-opposition has been filed, the allegations made in this writ petition are deemed not to be admitted by the respondents.

10. With the above observations and directions since there is nothing further remains to be adjudicated in this writ petition, by consent of the parties, the writ petition is treated as on day's list and the same is disposed of along with the connected application.
11. Thus **WPA 1497 of 2025** stands ***disposed of***. The connected application ***I.A. No. CAN 1 of 2026*** also stands ***disposed of***.
12. Parties shall act on the basis of the server copy of this order duly downloaded from the official website of this Court.

(Aniruddha Roy, J.)