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07.10.2026
Ct. No.6
P.A./A,P

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

WPA No. 680 of 2026

**M/s Golden Vacations tours and Travels and Ors
v/s
Assistant Commissioner of Revenue, State Tax,
Siliguri Charge and Ors.**

Adv. Sandip Chorasias
Adv. Rajkumar Banerjee
Adv. Akash Chakraborty
Adv. Sunayana Parveen
...for the petitioners.

Adv. Jagriti Mishra, Ld. AAAG
Adv. Radhika Agarwal
...for the State.

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

The first petitioner is a partnership firm within the meaning of Indian Partnership Act, 1932 and the second and third petitioners are partners of the said firm. The petitioners seek quashing of the assessment order dated 5th August, 2024 and the recovery notice dated 9th January, 2026.

Learned counsel for the petitioners submits that a notice under Section 46 of the Central Goods and Services Tax Act, 2017 was issued upon the petitioners on 25th June, 2024 alleging their failure

to submit tax returns for the period May 2024-2025. Assessment order was passed under Section 62 of the Act on 5th August, 2024 directing the petitioners to make payment by 5th October, 2024. The petitioners submitted an application for rectification of the order before the Assistant Commissioner of State Tax, Siliguri Charge on 14th August, 2024 requesting issuance of a fresh order granting 60 days for filing the return. The application was rejected by the authority with an observation that since due date of payment was given on 5th October, 2024, it amounted to 60 days as amended in the statute. The authority held that no rectification was required. The petitioners submitted return alongwith interest and late fee for the period under consideration on 7th December, 2024. Despite filing the same, recovery notice was issued by the authority on 9th January, 2026. The petitioners, by a letter issued on 15th October, 2026 requested the authority to drop the recovery proceedings in respect of the assessment order in view of payment of tax and filing of return by them. The petitioners' request was turned down by the authority on the ground that the petitioners failed to reply to the notice issued by the authority, nor did they personally appear before the authority with relevant documents to prove their contention. Also,

the application was found to be barred by limitation.

Learned counsel for the State submits that in the event the petitioners have cleared the due tax alongwith interest and late fee thereon and have submitted return in terms of the Act, necessary order may be passed.

Upon consideration of the submission made on behalf of the parties and material on record, this Court is of the view that the petitioners are able to make out a prima facie case. It prima facie appears the tax due has been cleared by the petitioners alongwith interest and late fee thereon. The concerned authority is required to revisit the issue upon consideration of the documents/return submitted by the petitioners, in accordance with law.

Accordingly, the assessment order dated 5th August, 2024 and the recovery notice dated 9th January, 2026 are quashed/set aside.

The Assistant Commissioner of Revenue, State Tax, Siliguri Charge, being the 1st respondent herein, is directed to revisit the issue upon granting reasonable opportunity of hearing to the petitioners and take a reasoned decision within four weeks from the date of communication of this order.

The writ petition is disposed of accordingly.

There shall however be no order as costs.

Since no affidavit is invited, the allegations contained in the petition are deemed not to have been admitted.

Urgent certified website copy of this order, if applied for, be supplied to the parties upon compliance with all requisite formalities.

(Suvra Ghosh, J.)