05 **10.09.26**
Ct. No.10
AGM

WPA 19461 of 2026

The Jorehaut Group Limited
vs.
Deputy Commissioner of State Tax, Park Street Charge & Ors.

Mr. Anil Kumar Dugar.
Ms. Susmita Mukherjee.
......for the petitioner

Mr. Smarajit Roy Chowdhury.
Ms. Manasi Mukherjee
....for the State-respondents

1. Affidavit of service filed in Court today be kept with the record.

2. State respondent remains unrepresented in Court today.

3. Mr. Smarajit Roy Chowdhury, learned advocate along with Ms. Manasi Mukherjee, learned advocate are engaged in this matter on behalf of the State. Their appearances be accordingly regularized from the office of the Government Pleader.

4. The present petition has been filed challenging inter alia, the legality and validity of the adjudication order dated 31.07.2024 passed by the respondent No.1 and the appellate order dated 17th June, 2026 passed by the respondent no.2 under Section 107 of the West Bengal Goods and Services Tax Act(hereinafter referred to as the said 'WBGST Act') and the Central Goods and Services Tax Act, 2017(hereinafter referred to as the said 'CGST Act'), whereby the appeal of the petitioner has been dismissed on ground of limitation.

5. Learned counsel for the petitioner submits as follows;

i. That a show cause notice in Form DRC 01 No. ZD1901240426787 dated 21.01.2024 has been issued to the petitioner demanding tax, interest and penalty.

ii. That said notice has been uploaded on the GST portal under the tab 'Additional Notice and Orders'. Due to this, the petitioner did not get any actual intimation and hence could not respond to the show cause notice.

iii. That the petitioner came to know above the adjudication order dated 31.07.2024 only after the respondent no. 1 sent an e-mail to petitioner on 17.07.2025.

iv. That the petitioner preferred an appeal before the appellate authority under Section 107 of the said Act but the same has been dismissed solely on the ground of limitation, without considering the merits.

v. That the entire proceedings and the impugned order are contrary to law and have been passed in violation of principles of natural justice and without due compliance with the procedure prescribed under the said Act.

6. Learned counsel appearing for the State respondents opposed the writ petition and submitted since the petitioner has been granted ample opportunities to defend his case, the appeal has been rightly dismissed on limitation.

7. Having heard the parties and upon perusing the records made available this Court observes as follows;

The petitioner has been able to make out a prima facie case.

Since the petitioners appeal has been dismissed by the appellate authority only on the ground of limitation and not on merits, considering the peculiar facts of the case, interference by this Court is warranted in the ends of justice.

8. In view of the above this Court directs as follows:

a. The appeal order dated 17.06.2026 and the adjudication order dated 31.07.2024 are hereby quashed and set aside.

b. Respondent no.1 is directed to revisit the issue by considering the grounds taken in appeal preferred by the petitioner on merits.

c. Respondent no.1 shall afford an opportunity of hearing to the petitioner and pass a fresh reasoned adjudication order in accordance with law within 12 weeks from date. Such decision shall be communicated to the petitioner within a week thereafter.

9. With the above observations and directions this writ petition stands disposed of.

10. Since no affidavit in opposition has been called for, the allegations contained in the writ petition are deemed to have been denied and not admitted.

11. Urgent Photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Smita Das De, J.)