

Court No. 10
(1629)

Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Side

31.07.2026
(JPD 2)

WPA 1333 of 2026

(S. Banerjee)

A D Electrical Enterprise & Anr.
Vs.
The State of West Bengal & Ors.

Mr. Anil Kumar Dugar
Mr. D. Kundu

... for the petitioners

Mr. Jagriti Mishra, AAAG
Mr. Ashoke Kumar Singh

... for the State

Mr. Ratan Banik
Mr. Bishwaraj Agarwal

... for the CGST authority

The petitioners have prayed for setting aside the adjudication order dated December 22, 2023 passed by the Assistant Commissioner of Revenue, Siliguri Charge, SGST under Section 73(9) of the CGST/WBGST Act, 2017.

Petitioners allege that the show-cause notice and the adjudication order were uploaded in the ‘Additional Notices and Orders’ tab. Petitioners state that upon being called upon to discharge the demand pursuant to the adjudication order dated December 22, 2023 vide a notice dated June 2,

2026, the petitioners for the first time came to know of the order of adjudication.

Mr. Dugar, learned advocate appearing for the petitioners submits that uploading of show-cause notices and the adjudication order in the 'Additional Notices and Orders' tab cannot amount to due communication under the provisions of Section 73 of the WBGST/CGST Act, 2017. In support of such contention the learned advocate appearing for the petitioners places reliance upon an order passed by this Court in WPA 2129 of 2025 in the case of *Cosmopolitan Solar Energizer -Vs.- State of West Bengal & Ors.*

Mr. Mishra, learned Assistant Additional Advocate General, submits that the show-cause notice as well as order of adjudication were duly published in the web portal of the GST authorities and such uploading of the show-cause notice as well as the adjudication order shall be deemed to be a proper communication in the light of Section 169 of the CGST/WBGST Act, 2017 read with Rule 142 of the Rules formed thereunder.

Heard the learned advocates for the parties and perused the materials placed.

Upon going through the summary of the show-cause notice dated September 18, 2023, this Court finds that the date of submission of reply to the show-cause notices was October 19, 2023 and the date of personal hearing was fixed on September 26, 2023.

This Court in *Cosmopolitan Solar Energizer (supra)* held that on a conjoint reading of the provisions laid down under Section 73 and 75 of the WBGST Act, where an adverse decision is contemplated against a person, an opportunity of hearing shall be given to such person. Though in the instant case an opportunity to file a reply to the show-cause notice was afforded, but the date of personal hearing was fixed prior to the expiry of the time limit fixed for submission of reply to the show-cause notice.

This Court, therefore, holds that there has been violation of the principles of natural justice for which this Court is inclined to entertain and decide this writ petition.

It is not in dispute that at the relevant point of time the show-cause notice and the adjudication order were uploaded in the 'Additional Notices and Orders' tab.

It is now judicially settled that uploading of notices and orders in the 'Additional Notices and Orders' tab does not amount to due communication under Section 73 of the WBGST/CGST Act, 2017.

For all the reasons as aforesaid, this Court is inclined to interfere with the order of adjudication dated December 22, 2023.

Accordingly, the adjudication order dated December 22, 2023 is set aside and quashed.

The petitioners will be at liberty to file the reply to the show-cause as expeditiously as possible but positively within a period of 14 working days from the receipt of a server copy of this order.

The adjudicating authority shall fix a date of personal hearing after the time limit fixed by this Court for submission of reply to the show-cause notice and the date of personal hearing shall be intimated to the petitioners well in advance.

The adjudicating authority shall decide the issues raised in the show-cause notice after considering the reply given to the same, if any, and pass a reasoned order after affording an opportunity of hearing to the petitioners or their authorized

representative and communicate the reasoned order to the petitioners immediately thereafter.

Writ petition stands allowed with the aforesaid directions.

(Hiranmay Bhattacharyya, J.)