

S/L 8  
01.07.2026  
Court No.7  
SD

CALCUTTA HIGH COURT  
IN THE CIRCUIT BENCH AT JALPAIGURI  
CIVIL APPELLATE JURISDICTION

FMA 9 of 2026

Darjeeling Flour Mills Pvt. Ltd.

Vs.

Union of India & Ors.

*Mr. Bikramaditya Ghosh*  
*Mr. Saptarshi Banik*  
*Mr. Mayank Bhandari*  
*Mr. Satyajit Pal*

*...for the Appellant.*

*Mr. Dilip Kumar Agarwal*  
*Mr. Biswaraj Agarwal*

*...for the Respondents.*

1. The order dated February 16, 2026 passed by the learned Single Judge disposing of the writ petition by holding the same be premature is challenged in this appeal.
2. It appears that the appellant challenged the notice of conducting audit dated November 19, 2025 followed by subsequent notices for undertaking audit for the financial years 2020-2021 to 2023-2024 in accordance with the provision of Section 65 of the CGST Act, 2017 (as amended).
3. The learned Single Judge has recorded that the appellant/petitioner apprehended that the authority may take steps under Sections 73 or 74 of the Act. The Court was of the clear opinion that it is improper on the part of the appellant/petitioner to come to a conclusion that on completion of the audit,

CGST authority shall take steps under the aforesaid sections.

4. The learned Single Judge, without expressing any definitive view, disposed of the writ petition by holding the same be premature and was pleased not to interfere with the last impugned audit notice dated January 6, 2026.

5. It has been submitted by the learned advocate representing the appellant that the authority ought to have mentioned the Document Identification Number (DIN) in the audit notice.

6. It has been argued that conducting audit in respect of the subject financial years will be time barred. The authority is proceeding with a pre-determined mindset.

7. The appellant prays for setting aside the impugned notices for conducting audit.

8. Learned advocate representing the Union of India relies upon the Circular of the Department of Revenue (Central Board of Indirect Taxes and Customs), Ministry of Finance, Government of India dated September 23, 2025 which mentions that for communications dispatched using public option in CBIC's e-Office application, the verifiable e-Office 'Issue number' shall be

deemed to be the Document Identification Number and such communication shall be treated as a valid communication.

9. It has been submitted that the Issue number can be verified by the tax payer through the mobile or any electronic device.

10. We have heard the submissions made on behalf of both the parties.

11. It appears from the records that the petitioner is all along try to object and resist conducting the audit.

12. Section 65(1) of the Act lays down that, *the Commissioner or any officer authorized by him, by way of a general or a specific order, may undertake audit of any registered person for such period, at such frequency and in such manner as may be prescribed.*

13. Section 65(1) of CGST Act, 2017 does not specify any time for conducting audit.

14. The submission of the appellant that the notice to conduct audit for the period 2020 is time barred, appears to be fallacious.

15. The appellant appears to have moved the writ court on apprehension that adverse coercive step may be taken after completion of audit.

16. It is settled law that writ petition filed under apprehension cannot be held to be maintainable. As on date, there is no cause of action for filing the writ petition. The learned Single Judge rightly did not entertain the prayer of the petitioner.

17. In view of the above, the Court is not inclined to interfere with the order passed by the learned Single Judge.

18. The appeal, accordingly, stands dismissed.

19. The appellant will be obliged to cooperate with the audit that will be conducted by the authority in accordance with law.

20. Parties to act on the basis of the server copy of this order duly downloaded from the official *website* of this Court.

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

**(Amrita Sinha, J.)**

**(Ajay Kumar Gupta, J.)**