

31.08.2026
Item No.9
Court No.654
CHC
(disposed of)

In The High Court at Calcutta
Constitutional Writ Jurisdiction
Appellate Side

WPA 3427 of 2026

M/s. Gouranga Bhandar
Vs.
Union of India & Ors.

Mr. Avra Mazumder, Advocate
Ms. Alisha Das, Advocate
Ms. Elina Dey, Advocate
Ms. Rupomita Ghosh, Advocate
...for the petitioner

Mr. Amit Sharma, Advocate
...for the respondent no.1

Mr. Uday Shankar Bhattacharya, Sr. Advocate
Mr. Abhradip Maity, Jr. Advocate
...for the respondent no.3

1. Learned counsel appearing on behalf of the parties have made elaborate submissions in the matter.
2. The petitioner has challenged the order dated 25th September, 2025 passed in Order in Appeal No.148/HAL/GST/JC/25-26.
3. The petitioner is aggrieved by the fact that the petitioner prayed it wants to file additional relevant documents pertaining to the subject-matter of the appeal which were required to be collected on furnish. Therefore, the petitioner has prayed for an

adjournment for three days for enabling the petitioner to submit the supporting documents. The aforesaid facts would appear from page 56 which is internal page-4 at paragraph 13.1 of the order impugned. The said paragraph records that- “I find that the appellant has not submitted any proper corroborative documentary evidences to substantiate their grounds of appeal. In the personal hearing they have sought for additional 03 (three) days’ time to submit the documents and accordingly the appellant submitted the exempted and taxable purchase bills only through email. The appellant could not submit the purchase and sales ledger, purchase and sales register and taxable and exempted sales bills/invoices till date. The documents so submitted by the appellant are not sufficient enough to refute the allegation levelled in the Show Cause Notice and Order In Original”.

4. In view of the aforesaid, I am of the view that the respondent be directed to rehear the matter after allowing the petitioner an opportunity to submit all documents and rely on the same at the time of hearing.
5. The respondent CGST authority has vehemently opposed the prayer of the petitioner and also raises a question of maintainability of the writ petition.
6. He further submits that according to him, there is no violation of principles of natural justice warranting

this Court to exercise its jurisdiction under Article 226 of the Constitution of India and entertain this writ petition. He also submits that the present order impugned is an appealable order and therefore, the petitioner ought to file such appeal in the present circumstances instead of knocking the doors of the Writ Court for such matter.

7. This Court is of the view that that not allowing the petitioner to produce its documents in support of its claim amounts to violation of principle of natural justice. More so, when the authorities are deciding the matter which is against the petitioner and to its detriment.
8. In such circumstances, the petitioner who is being penalized ought to be given every chance to defend himself before the authorities concerned who have decided to impose such penal order on the petitioner.
9. In such view of the matter, **WPA 3427 of 2026** is **disposed of** by directing the petitioner to submit all documents relating to the proceeding within a period of two (02) weeks. The respondents shall pass a fresh order upon consideration of the documents so submitted by the petitioner and pass a reasoned order.
10. The order dated 25th September, 2025 is passed by the CGST & C.EX Appeal-II, Kolkata is thus set aside with

a direction to pass a reasoned order after considering the documents submitted by the petitioner.

(Aryak Dutt, J.)