

Sl. No.03
07.07.2026
Suman
Ct.06.

Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Side

WPA 2425 of 2025

Ashok Parakh, M/s Ganapati Exports
VS.
The State of West Bengal & Ors.

Mr. Avra Mazumder
Mr. Hillol Saha Poddar
Mr. Suman Bhowmik
Ms. Alisha Das
Ms. Elina Dey
..for the petitioner

Ms. Supriya Singh, Jr. Govt. Pleader
Mr. Alok Sah
..for the State

An ex-parte adjudication order dated August 17, 2024 under Section 73 of the West Bengal GST Act, 2017 was passed against the petitioner by the Assistant Commissioner, State Tax, Raiganj Zone.

By filing this writ petition, the petitioner has challenged the said adjudication order along with the appellate order dated September 16, 2025 passed under Section 107 of the West Bengal Goods and Services Tax Act, 2017.

It is the grievance of the petitioner that the pre-show-cause, show-cause notices and adjudication order were never uploaded by the Revenue under the "NOTICES/ORDERS" tab on the GST Web Portal. These notices were posted under the "ADDITIONAL NOTICES/ORDERS" tab. The petitioner regularly checked the "NOTICES/ORDERS" tab, as previous notices had always been placed there and he did not check the "ADDITIONAL

NOTICES/ORDERS” tab. Consequently, ex-parte order dated August 17, 2024 was passed.

The petitioner discovered the ex-parte order only on August 12, 2025 after which the petitioner filed the appeal before the appellate authority paying 10% of the disputed tax i.e. Rs.2,52,090/-. The appeal was rejected on September 16, 2025.

The petitioner argues that due to the improper tabulation of notices, he could not participate in the adjudication proceedings.

The Revenue, on the other hand, submits that the Goods and Services Tax Network (GSTN), has created the integrated online platform for taxpayers to manage GST compliance tasks such as registration, tax payments, return filings, refunds, and appeals. This portal serves both taxpayers and tax officers.

The Tax officers’ interface differs with that of the common portal meant for the taxpayer, and the officers have no means to know the design/structure of GST common portal of the taxpayer.

It is submitted that on the Proper Officer's Dashboard, the Proper Officer could issue “Notices” and “Orders” from the two respective tabs present on the Dashboard and there is no “Additional Notices and Orders” tab on the GST back office Common portal, which is now merged. The Proper Officer has no choice in sending the Notices/Orders in Assessee’s dashboard as it is done by the system.

The Revenue admits that any “Notices/Orders” passed by any tax officer were made available under the head "Additional Notices/Orders" on the Taxpayer’s interface of the GST common portal.

From the respective stands of the parties, it is clearly apparent that the “orders and notices” uploaded by the Revenue was only opened under the tab “Additional Notices or Orders” on the common portal of the taxpayers.

The stand of the Revenue also makes it clear that Goods and Services Tax Network (in short, GSTN) was aware of such technical glitches.

It is, however, submitted before this Court that the department has resolved the issue by deleting the tab “Additional Notices and Orders” on the web-portal on and from February 6, 2026.

In the above facts, I am of the view that the petitioner cannot be held liable for the ex parte assessment dated August 17, 2024 since it was under a bona fide impression that no notice or assessment order was issued against him.

The GST website manual and FAQs specify that notices should be available under the "NOTICES/ORDERS" tab.

Accordingly, the assessment order dated August 17, 2024 and the appellate order dated September 16, 2025 are set aside.

The Revenue will be at liberty to issue a fresh notice for adjudication against the petitioner for the relevant assessment within a period of one month from date. The period of limitation shall start from the date of fresh notice.

Accordingly, **WPA 2425 of 2025** is disposed of.

Urgent certified website copies of this order, if applied for, be made available to the parties upon compliance with the requisite formalities.

(Kausik Chanda, J.)