

18.06.2026

Sl no. 26

Ct no. 10

P.M.

W.P.A. 14512 of 2025

**M/s. Truvolt Engineering Company Pvt. Ltd. & Anr.
- Vs -
The Assistant Commissioner, Circle – IV, CGST &
CX, Kolkata Audit-I, Commissionerate & Ors.**

Mr. Ankit Kanodia,

Ms. Tulika Roy

.... for the petitioners

Mr. Bhaskar Prosad Banerjee,

Mr. Tapan Bhanja

... for CGST Authority

Mr. Amal Kumar Datta

... for Union of India.

1. The petitioner challenges inter alia, the show-cause cum demand notice dated 09.06.2025 issued by respondent No. 1.
2. The matter has been heard at length.
3. In course of hearing the learned counsel appearing for the CGST authorities raises an objection with regard to the invocation of the jurisdiction under Article 226 of the Constitution of India in absence of a prayer to issue a writ of Mandamus.
4. It is contended that in the absence of a specific prayer the writ petition is not maintainable and no relief can be granted by this Court.
5. Though this court is prima facie, satisfied with the sufficiency of the petitioner's case on merits, however, the present writ petitioner suffers from a fundamental defect in prayer

clause. No specific prayer has been made seeking for issuance of writ of mandamus for quashing show cause cum demand notice dated 9.6.2025.

6. Learned counsel appearing for the petitioner prays for a leave to amend the writ petition to incorporate a prayer for issuance of a writ of Mandamus. Such prayer for amendment is not allowed. However, leave is granted to the petitioner to withdraw the instant writ petition with liberty to apply afresh on the self same cause of action.
7. This petition is dismissed as withdrawn.
8. Urgent photostat certified copy of this order, duly applied for, be given to the parties upon compliance of all usual requisite formalities.

(Smita Das De, J.)