18.09.2026
Item No.8
Court No.654
(Bench
ID:266460)
CHC
(disposed of)

In The High Court at Calcutta
Constitutional Writ Jurisdiction
Appellate Side

WPA 9470 of 2026

M/s. Silicon Ceramics & Ors.
Vs.
The Additional Commissioner of State Tax (Appellate Jurisdiction), Asansol Circle & Ors.

Mr. Tarun Kr. Gupta, Advocate
Mr. Indranil Banerjee, Advocate
...for the petitioners

Mr. Soumen Bhattacharjee, Advocate
...for the State respondents

1. The petitioners are aggrieved by order dated February 12, 2026 passed by the Additional Commissioner of State Tax, Asansol Circle in GSTIN-19AAXFS4830R1ZZ.

2. By the said order, the application of the petitioners for condonation of delay in preferring the appeal was dismissed. The petitioners were served with show-cause notice on August 29, 2023. Surprisingly, in the said show-cause notice, it was stated that the petitioners had to file a reply to said show-cause by September 29, 2023. However, in the column recording the date and venue of personal hearing. The authorities have written the words 'Not Applicable'. Subsequently, an order in original was passed on October 3, 2023 whereby it was alleged that the

petitioners have not replied to the show-cause notice issued to the petitioners on August 29, 2023.

3. It is the case of the petitioners that the show-cause notice was uploaded in the additional notices portal and therefore, the same was overlooked by the petitioners. Subsequently, after coming to know of the order in original the petitioners filed their application before the authorities for condonation of delay for preferring such appeal. Such delay application has been rejected by the authorities.

4. Learned advocate for the respondents appears and submits that as appears from the records that application for condonation of the petitionerers has been rejected because authorities were of the view that no extension of time can be granted by them under the statute for preferring the appeal.

5. In view of the aforesaid, I am of the opinion that the challenge to the order in original by the petitioners ought to be considered by the authorities without going into the issue of limitation.

6. It is an admitted fact that the notices for show-cause had been served on the additional notices portal and therefore, it is possible that the petitioners may have overlooked such additional notices portal and did not get the opportunity to reply to the show-cause. Therefore, I set-aside the order impugned dated February 12, 2026 and the order in original dated

October 3, 2023, inasmuch as the same was passed without considering the contentions of the petitioners or the documents to be filed by them in support of such contentions. Upon receipt of all documents, the authorities shall proceed to hear out the matter on merits and hear out the petitioners in person or through their authorized representatives. I make it clear that at the time of such adjudication, the authorities shall not consider the ground of limitation as a ground for rejecting the contentions of the petitioners and shall be solely act in accordance with law.

7. Petitioners shall reply to the show-cause notice along with all documents in support thereof within a period of four weeks from date. The authorities shall hear the petitioners within a period of four weeks thereafter.
8. With these observations/directions **WPA 9470 of 2026** is **disposed of.**

(Aryak Dutt, J.)