

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

Present:

The Hon'ble Justice Hiranmay Bhattacharyya

WPA 1079 of 2026

M/s. B. Enterprise & Anr.
Versus
The State of West Bengal & Ors.

For the petitioners	:	Mr. Himangshu Kumar Ray Mr. Subhasis Podder Mr. Kanchan Singha Mr. Abhilash Mittal Ms. Hiqa Naz Pradhan
For the opposite party	:	Mr. Jagriti Mishra, Ld. AAAG Ms. Mrinmayee Das
Heard on	:	22.07.2026
Judgement on	:	22.07.2026

Hiranmay Bhattacharyya, J.:

1. Affidavit-of-service filed in Court today be kept with the record.
2. The ex parte adjudication order dated August 20,2024 passed by the Assistant Commissioner of Revenue, Siliguri Charge, SGST under Section 73(1) of the WBGST/CGST Act, 2017 is under challenge in this writ petition.

3. The grievance of the petitioner is that the pre show-cause notice, the show-cause notices, the reminder letters and the adjudication order were never uploaded by the Revenue under the 'Notices/Orders' Tab on the GST web portal. It is the specific case of the petitioner that such notices and the order of adjudication were uploaded under the 'Additional Notices and Orders' Tab. The petitioner states that he came to know for the first time on March 5, 2026 that an ex parte adjudication order dated August 20, 2024 was passed.

4. Learned advocate appearing for the petitioner submits that since the petitioner was not aware of the show-cause notices, he could not give reply to the show cause notice(s) and participate in the proceeding.

5. Mr. Mishra, learned AAAG, submits that an integrated online platform for the tax payers were created to enable them to comply with GST compliances under the statute and the Rules and the notices and orders were uploaded in the said portal as per Section 169 of the WBGST/CGST Act, 2017.

6. It is now judicially settled that publication of notices and adjudication orders in the 'Additional notices and orders' tab, cannot be said to be a communication as contemplated under Section 73(1) of the WBGST/CGST Act, 2017.

7. That apart, it appears from the show-cause notice dated May 14, 2024 and the reminder letter dated July 24, 2024 that the date of personal hearing had been fixed prior to the time limit fixed for submission of reply to the show-cause notice. That by itself goes to show that an effective opportunity to defend the show cause notice was not afforded. Thus, the principles of natural justice has been grossly violated.

8. For all the reason, this Court is of the considered view that the petitioner cannot be faulted for not submitting the reply to the show cause notice and also for not participating in the adjudication proceeding. This Court is, therefore inclined to interfere with the order of adjudication dated August 20, 2024.

9. At this stage it would not be out of place to point out that dismissal of the appeal by an order dated May 05, 2026 by the Appellate Authority as time barred cannot have any impact on the entertainability of this writ petition as the said appeal was filed not against the ex parte adjudication order dated August 20, 2024 but against an intimation in DRC-OIA dated March 03, 2024.

10. Accordingly, the order of adjudication dated August 20,2024 is set aside and quashed.

11. The petitioner is granted liberty to file the reply to the show-cause notice within a period of 14 working days from the receipt of a server copy of this order.

12. The Assistant Commissioner of State Tax, Siliguri Charge, being the 5th respondent, is directed to decide the issues raised in the show-cause notice afresh after affording an opportunity of hearing to the petitioner and by passing a reasoned order as expeditiously as possible.

13. It is, however, made clear that the order of adjudication has been interfered with by this Court only on the ground of violation of principles of natural justice and all points are left open to be decided by the said authority.

14. At this stage learned advocate appearing for the petitioner submits that the authorities did take into consideration the amounts which the petitioner has deposited in the meantime.

15. It will be open to the petitioner to raise such plea in the reply to the show-cause notice.

16. If such plea is taken, the adjudicating authority shall consider the same while passing the reasoned order.

17. With the above observations and direction, WPA 1079 of 2026 stands disposed of.

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

(Hiranmay Bhattacharyya, J.)