

01
01.09.2026
Court No. 10
AGM/SM

**In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side**

W.P.A. 10402 of 2025

**Gita Rani Pan
-versus
The Union of India & Ors.**

**Mr. Himangshu Kumar Ray.
Mr. Subhasis Podder.
Mr. Sushant Bagaria.
Ms. Shiwani Shaw.
Ms. Sayantika Dutta.
Mr. Animitra Roy.
...For the Petitioner.**

**Mr. Uday Sankar Bhattacharya.
Mr. Tapan Bhanja.
... For the CGST Authority.**

1. The matter has appeared in the list under the heading 'To Be Mentioned' for correction of the order dated 27th August, 2026.

2. In the cause title the name of the petitioner shall be read as "**Mr. Himangshu Kumar Ray**" in place and stead of "Mr. Himangshu Kumar Roy".

3. In the fourth line of paragraph 23 at page 8, the date shall be read as '**08.06.2026**' in place and stead of '08.06.2024'.

4. In the first line of paragraph 25 at page 8, the words shall be inserted "**and shall be served manually to the legal heirs**" after the words shall be issued. In the seventh line of the same paragraph, the words shall be inserted "**and shall be served manually**" after the words shall issue.

5. The order dated 27th August, 2026 is corrected accordingly. The remaining part of the said order will remain unaltered.

6. Let this order be read along with the order dated 27th August, 2026.

7. Urgent photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Smita Das De, J.)