

13.08.2026
Ct. No.10
Sl. 30
chanchal

WPA 7650 of 2026

Kulik Plywood Private Limited & Anr.
vs.
The State of West Bengal &Ors.

Mr. Himangshu Kumar Ray
Mr. Saptak Sanyal
Mr. Subhasis Padder,
Mr. Sushant bagaria
Ms. Shiwahi Shaw
Mr. Animitra Roy
Mr. Rantu Bose

....for the petitioners

Mr. Bijitesh Mukherjee
Ms. Manasi Mukherjee

....for the State-respondents

- 1.** Affidavit of service filed in Court today be kept with the record.
- 2.** The present petition has been filed challenging inter alia, the legality and validity of the adjudication order dated 14.08.2024 passed by the respondent No.4 and the appellate order dated 19.12.2025 passed by the respondent no.3 under Section 107 of the West Bengal Goods and Services Tax Act(hereinafter referred to as the said 'WBGST Act') and the Central Goods and Services Tax Act, 2017(hereinafter referred to as the said 'CGST Act'), whereby the appeal of the petitioner has been dismissed on ground of limitation.
- 3.** Learned counsel for the petitioners submits as follows;

i. That a show cause notice in Form DRC 01 dated 13.05.2024 has been issued to the petitioners demanding tax, interest and penalty.

ii. That said notice has been uploaded on the GST portal under the tab 'Additional Notice and Orders'. Due to this, the petitioners submitted response after due date.

iii. That the petitioners came to know of the order of adjudication dated 14.08.2024 only on 22.08.2025 at the time of checking the portal.

iv. That the petitioners preferred an appeal before the appellate authority under Section 107 of the said Act but the same has been dismissed solely on the ground of limitation, without considering the merits.

v. That the entire proceedings and the impugned order are contrary to law and have been passed in violation of principles of natural justice and without due compliance with the procedure prescribed under the said Act.

4. Learned counsel appearing for the State respondents opposed the writ petition and submitted, since the petitioners has been granted ample opportunities to defend his case, the appeal has been rightly dismissed on limitation.

5. Having heard the parties and upon perusing the records made available this Court observes as follows;

- i. The petitioners have been able to make a prima facie case.
- ii. The fact that show cause notice has been only uploaded under the 'Additional Tab Notice and Orders' and no separate intimation has been given therefore, the petitioners have been unable to reply to the same. This constitutes a violation of natural justice.

6. Since the petitioners appeal has been dismissed by the appellate authority only on the ground of limitation and not on merits, considering the peculiar facts of the case, interference by this Court is warranted in ends of justice.

7. In view of the above this Court directs as follows:

- a. The order passed by the Appellate Authority dated 19.12.2025 is hereby quashed and set aside.
- b. Respondent no.3 is directed to revisit the issue by admitting the appeal preferred by the petitioners and consider the appeal on merits.

c. Respondent no.3 shall afford an opportunity of hearing to the petitioners and pass a fresh reasoned order in accordance with law within 12 weeks from date. Such decision shall be communicated to the petitioners within a week thereafter.

8. With the above observations and directions this writ petition stands disposed of.

9. Since no affidavit in opposition has been called for, the allegations contained in the writ petition are deemed to have been denied and not admitted.

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

(Smita Das De, J.)