

Calcutta High Court
In The Circuit Bench at Jalpaiguri
Constitutional Writ jurisdiction
Appellate Side

JPD S/L1 21.8.2026
Sc Ct. no.10

Case No. : WPA 1360 OF 2026

In the matter of :

Umen Chandra Roy

.... Petitioner

VS.

Union of India & Ors.

.... Respondents

For the Petitioner:

Mr. Dhiraj Lakhotia

Mr. Satyajit Paul.

....Advocates

For the Respondent CGST:

Mr. Dilip Kumar Agarwal

Mr. Bishwaraj Agarwal.

....Advocates

Mr. Satyajit Paul, learned Advocate led by Mr. Dhiraj Lakhotia, learned Advocate appears for the petitioner.

Mr. Dilip Kumar Agarwal, learned Advocate (VC) with Mr. Bishwaraj Agarwal, learned Advocate (VC) appears for the Union of India.

On the joint prayer of the parties and by consent of the parties, the following corrections are made in the Judgment dated **August 17, 2026** :

- a) In the **penultimate line** of **paragraph 3** of the Judgment the expression “six weeks” is **corrected** as “**six months**” and the expression “communication” is **corrected** as “**circular**”;
- b) In the **first line** of **paragraph 5**, the name of the advocate for the petitioner is **corrected** as **Dhiraj Lakhotia** and in the **third line** of the

paragraph, the expression “notification” is **corrected** as “**circular**”. Similarly, in the **fifth line** of the paragraph the expression “notification” is corrected as “**circular**”;

- c) In **paragraph 10** the expression “section” is corrected as “**Article**”.

All the above corrections shall be incorporated in the Judgment dated **August 17, 2026**.

Rest of the Judgment remains unaltered and without any modification.

(Aniruddha Roy, J.)