(2025) 08 CAL CK 0625

In the Calcutta High Court, Appellate Side

Case No : WPA 24091 of 2024

Aparajita Mukherjee APPELLANT

Vs

Union of India & Ors RESPONDENT

Date of Decision : 06-08-2025

Acts Referred:
Central Goods and Services Tax Act, 2017 — Section 73, 74

Citation : (2025) 08 CAL CK 0625

Hon'ble Judges : Raja Basu Chowdhury, J

Bench : Single Bench

Advocate : Kallol Basu, Samir Sarkar, Tilak Mitra, Sujit Mitra, Uday Shankar Bhattacharya, Tapan Bhanja, A. Roy, N. Chatterjee, T. Chakraborty, Saptak Sanyal

Final Decision : Disposed Of

Judgement

Raja Basu Chowdhury, J

1. Pursuant to the order dated 4th August, 2025, the respondent no.5 is personally present in Court. Through Mr. Bhattacharya, learned advocate representing the CGST authorities the respondent no.5 would submit that the direction contained in the order dated 30th July, 2025 has been complied with. The petitioner has been provided with the access of the GST portal. It is submitted that the respondent no. 5 had all good intention and was interested to comply with the order, however, by reasons of communication gap, there had been delay.

2. Since the issue of the petitioner gaining access to the portal has been resolved, I am of the view that the personal appearance of the respondent no. 5 may be dispensed with.

3. Since the issue of access of portal has now been resolved and noting that an order under Section 73 of the CGST/WBGST Act, 2017 (hereinafter referred to as the "said Act") dated 26th August, 2024 has been passed, though the petitioner may not have been in a position to prefer an appeal since she had not access to

the portal, I am of the view that an opportunity should be given to the petitioner to prefer an appeal from the aforesaid order.

4. Having regard thereto, if any such appeal is filed from the order dated 26th August, 2024 under Section 73 of the said Act, within a period of four weeks from date, subject to compliance of other formalities by the petitioner, the appellate authority having regard to the observations made hereinabove, shall hear out and dispose of the appeal on merits by passing a reasoned order in accordance with law.

5. Insofar as show cause-cum-demand notice dated 29th May, 2024 is concerned for the selfsame reason, upon ascertaining from the respondents that the above show-cause is yet to be adjudicated, I am of the view that the petitioner should be given an opportunity to file additionally response to the same. If such response is filed within two weeks from date the proper officer, having regard to the observations made hereinabove, shall consider such response in accordance with law upon giving an opportunity of hearing to the petitioner. The issue as to whether Section 74 of the said Act could have invoked in the facts of the case shall also be considered by the proper officer while passing the order.

5. With the above observations and directions the writ petition along with the connected application, being CAN 1 of 2025 is disposed of.

6. There shall be no order as to costs.

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