**IN THE HIGH COURT AT CALCUTTA**
**Circuit Bench at Jalpaiguri**
**Constitutional Writ Jurisdiction**
**Appellate Side**

Present:

**The Hon'ble Justice Hiranmay Bhattacharyya**

***W.P.A. 1109 of 2026***

***Shri Kajal Sarkar***
***Vs.***
***Additional Commissioner of Revenue State Goods & Service Tax, Appellate Authority, Siliguri Circle, Siliguri & Anr.***

***For the Petitioner*** : *Mr. Vinay Shraff*
*Mr. Sandip Guha Roy*
*Ms. Dev Agarwal*

***For the State*** : *Mr. Jagriti Mishra, AAAG,*
*Ms. Mrinmayee Das*

***Heard on*** : *24/07/2026*

***Judgment on*** : *24/07/2026*

***Hiranmay Bhattacharyya, J. :-***

1. The Adjudication Order dated January 27, 2025 passed by the respondent no.2 under Section 73(9) of the WBGST/CGST Act, 2017

and the Appellate Order dated March 27, 2026 passed by the respondent no.1 are under challenge in this writ petition.

2. A show-cause notice under Section 73 dated November 18, 2024 was issued on the ground that upon scrutiny of the returns furnished by the petitioner for the period from 01/04/2020 to 31/03/2021 certain discrepancies were detected. The *ex parte* adjudication order under Section 73(9) of the WBGST/CGST Act, 2017 dated January 27, 2025 was passed determining the liability on account of tax, interest and penalty.

3. The petitioner alleges that the show-cause notice and the reminder letter were uploaded in the "Additional Notices and Orders Tab" and not in the Normal Tab for which the petitioner could not submit the reply to the show-cause notice within the specified time frame. The petitioner further alleges that since the petitioner was not aware of the date fixed for personal hearing, the petitioner could not appear before the authority at the stage of adjudication.

4. Mr. Shraff, learned advocate appearing for the petitioner submits that the petitioner came to know of the *ex parte* order of adjudication only after receipt of a letter dated January 30, 2026 in connection with a recovery proceeding. The petitioner thereafter preferred an appeal along with an application praying for condonation of delay as there was some delay in approaching the Appellate Authority. Mr. Shraff submits that the petitioner was prevented by sufficient cause for not approaching the Appellate Authority within the specified time

frame and the Appellate Authority without considering the grounds shown by the petitioner dismissed the appeal as time barred.

5. The learned advocate appearing for the State seriously disputes the submission of Mr. Shraff. She submits that the petitioner cannot take the plea of ignorance as the Notices and the Adjudication Order were duly uploaded in the web portal of the GST authorities which is sufficient compliance of the provisions under the relevant statute.

6. Heard the learned advocates appearing for the respective parties and perused the materials placed.

7. It is not in dispute that the show-cause notice and the Adjudication Order were uploaded in the "Additional Notices and Orders Tab" at the relevant point of time. It is now judicially settled that uploading of Notices and Orders in the Additional Notices and Orders Tab cannot be said to be sufficient communication as per the provisions of Section 73 of the WBGST/CGST Act, 2017.

8. That apart, from the Reminder Letter dated January 6, 2025, it appears that the date of personal hearing was fixed on a date prior to the date fixed for filing the reply to the show-cause notice. Thus, there has been a violation of the principles of natural justice as adequate opportunity to defend the show-cause notice cannot be said to have been afforded to the petitioner.

9. In view of the fact that the show-cause notice and the Adjudication Order was uploaded in the Additional Tab, this Court is inclined to accept the contention of the petitioner that they were prevented by

sufficient cause for not approaching the Appellate Authority within the stipulated time frame. The Appellate Authority failed to appreciate the undisputed fact that the Notices and the Adjudication Order were uploaded in the Additional Tab and not in the Normal Tab.

10. For the all the reasons as aforesaid, this Court is inclined to interfere with the Adjudication Order as well as the Appellate Order.

11. Accordingly, the Order of Adjudication dated January 27, 2025 passed by the respondent no.2 and the Appellate Order dated March 27, 2026 passed by the respondent no.1 are set aside.

12. The petitioner shall be at liberty to submit reply to the show-cause notice within 14 working days from the receipt of a server copy of this order. The respondent no.2 shall consider the reply to the show-cause notice if filed by the petitioner within the time specified hereinbefore and shall decide the issues raised in the show-cause notice afresh strictly in accordance with law by passing a reasoned order after affording an opportunity of hearing to the petitioner or his authorised representatives as expeditiously as possible but positively within a period of 4 weeks from the submission of the reply to the show-cause notice.

13. In view of the above observations and directions **WPA 1109 of 2026** stands disposed of.

14. The petitioner will be at liberty to approach the Adjudicating Authority for refund of the amount already recovered from the

petitioner in the meantime. If such an approach is made, the authority shall consider and dispose of the same in accordance with law.

15. There will be no order as to costs.

16. All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

***(Hiranmay Bhattacharyya, J.)***

*Item No.59*
*Court No.-10*
*Aritra (A.R. Ct.)*