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06.10.2026
Court No. 10
AGM

In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side

W.P.A. 6019 of 2026

Meghnath Kapri
-versus
State of West Bengal & Ors

Mr. Pramit Bag.
Mr. Rittick Chowdhury.
Mr. Sumit Biswas.
Mr. Aurin Chakraborty.
Ms. Rajashree Bhowmick.
...For the Petitioner.

Mr. Bijitesh Mukherjee.
... For the State respondents.

1. The Learned Advocate appearing on behalf of the petitioner submits that the petitioner does not wish to proceed with the adjudication of the Writ Petition since the Goods Services Tax Appellate Tribunal has been constituted and its functional, the petitioner seeks to pursue the appropriate statutory remedy available for preferring an appeal against the order of the First Appellate Authority. It is submitted that the instant Writ Petition be transferred to the said Tribunal with a leave to file the same within a period of four weeks from the date of the communication of this order. It is also prayed by the petitioner to condone the delay in preferring

the appeal under Section 112 of 2017 and the same to be heard on merits.

2. The Learned Advocate for the State respondent is present and raised No Objection.

3. Heard the parties and upon considering the materials available on record this Court is of the considered view that since the Appellate Tribunal has become functional, the petitioner is entitled to avail the statutory remedy of appeal.

4. Although there is a substantial delay caused to prefer an appeal against the order of the First Appellate Authority but the petitioner has made out a substantial ground in the Writ Petition which warrants extensive hearing otherwise it shall prejudice the interest of the petitioner.

5. The Tribunal is directed to dispose of the appeal on merits within a period of six months by passing a speaking and reasoned order in accordance with law after granting an opportunity of hearing. Such decision to be communicated to the petitioner within a week thereafter. In view of the above, the petitioner is granted liberty to prefer an appeal before the GSTAT, Kolkata within a period of four weeks from the date of communication of this order.

6. The period during which the Writ Petition was pending before this Court shall be excluded

for the purpose of computation of limitation subject to the Order of the Hon'ble Tribunal.

7. With the above observations and direction that the Writ Petition being WPA 6019 of 2026 is disposed of without going into the merits of the case.

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

(Smita Das De, J.)