

said Act of 2017 inasmuch as the same have been issued without there being any *force majeure* situation which would have justified invocation of the provisions of Section 168A of the said Act of 2017.

It is next submitted that the order impugned has been passed in total derogation of principles of natural justice and in violation of the provisions of Section 75(4) inasmuch as although, the order adversely affects the petitioner, yet, no opportunity of hearing has been granted to the petitioner.

Insofar as the petitioner's delayed approach to Court is concerned Mr. Majumder submits that the petitioner was unaware of the order impugned inasmuch as the said order was not properly served on the petitioner but was only uploaded on the relevant portal under the 'Additional Notices and Orders' tab.

It is submitted that the petitioner came to know about the order only when a recovery notice dated November 13, 2025 was served on the petitioner's bank.

It is submitted that immediately after getting knowledge of the said order, the petitioner has approached this Court by filing the instant writ

petition.

Learned Advocate appearing for the respondent State GST Authorities seeks time to file affidavit in opposition to the writ petition.

Since the vires of the Notifications which form the basis of the order impugned has been challenged, the writ petition is entertained.

In view of the judgement of the Hon'ble Division Bench of this Court in the case of **Ram Kumar Sinhal Vs. State of West Bengal** reported at **(2025)177 taxman. Com 48(Calcutta)** (Paragraph 12) uploading of notice and orders on the portal under the "additional notices and orders tab", is not construed to be proper service and that being so the petitioner's belated approach can be said to be well explained. Furthermore, violation of provisions of Section 75(4) of the said Act, 2017, vitally affects the validity of the order impugned.

In such view of the matter, a strong arguable case has been made out by the petitioner.

Accordingly, there shall be an interim order restraining the respondent GST Authorities from taking any step to recover any amount from the petitioner on the strength of the impugned adjudication order dated August 11, 2024 (page 40) till disposal of the writ petition.

It is submitted by Mr. Majumder, learned Advocate appearing for the petitioner that the petitioner's bank accounts have been attached on the basis of the aforesaid adjudication order. Since the respondent/GST Authorities have been restrained from recovering any amount on the basis of the said adjudication order, the respondent GST Authorities shall lift the attachment.

Let affidavit in opposition to the writ petition be filed within four weeks from date.

Affidavit in reply thereto, if any, be filed within two weeks thereafter.

List this matter for further hearing immediately after expiry of the time fixed for exchange of affidavits.

(Om Narayan Rai, J.)