IN THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL

KOLKATA BENCH

COURT NO. 1

Appeal Case No. APL/58/KLK/2026

M/s. SYSTEM SUPPORT

Through its authorised representative

Mr. Rip Das, Chartered Accountant .....Appellant

VERSUS

1. ASSISTANT COMMISSIONER OF REVENUE,
   BOWBAZAR CHARGE having office at
   14, Beliaghata Road, Kolkata -700015.

2. Additional Commissioner of Revenue,
   Dharmatala Circle having office at
   14, Beliaghata Road, Kolkata -700015. .....Respondent/s

In appearance :

For the appellant : Mr. Rip Das, Chartered Accountant

For the respondent : Mr. Sandip Roy Chowdhury, Deputy Commissioner, State GST

CORAM :

Hon'ble Shri S.G. Chattopadhyay : Judicial Member

Hon'ble Shri Malay Ghosh : Technical Member

Final Order

Date of Hearing : 09/10/2026

Date of Order : 17/11/2026

Per Malay Ghosh (Technical Member) :

[1] M/S SYSTEM SUPPORT (hereinafter referred to as the "appellant") is a company registered under the GST Act from 01.07.2017 having GSTIN 19ACCFS0010J1ZG. The petitioner has its registered office at Kolkata, West Bengal and is a retailer of computer spare parts & accessories.

[2] That the Assistant Commissioner of State Tax, Bowbazar Charge (hereinafter referred to Adjudicating Authority) issued Notice of Demand in Form No GST-DRC-07 demanding RS. 10,82,334.64/- to the taxpayer on the ground of tax short paid on outward supply on comparison between GSTR-I and GSTR-3B for the tax period April, 2019 to March, 2020.

[3] In absence of any response, the Adjudicating Authority issued show cause notice (SCN) in Form No GST DRC-01. On prayer of the taxpayer two further adjournments were granted and the final hearing was fixed on 16.07.2024 when none represented the taxpayer before the Adjudicating Authority. The Adjudicating Authority confirmed the demand.

[4] Being aggrieved by the Order-in-Original, the appellant filed an appeal before the Addl. Commissioner, Dharmatala Circle (hereinafter referred to as the Appellate Authority).

[5] The appeal was admitted and notice of personal hearing was issued to him through the GST common portal fixing the date of hearing on 27.08.2025. None appeared nor any prayer for adjournment was submitted on behalf of the taxpayer. The case was adjourned and fixed on 19.09.2025 and on 18.11.2025 but the taxpayer did not turn up and the Appellate Authority disposed of the case ex-parte confirming the adjudication order.

[6] The appellant has now preferred an appeal before the Tribunal against the impugned order passed by the Appellate Authority. In the Appeal Memorandum, the Appellant has disclosed that the basic ground of the instant case is the difference in outward tax liability declared in GSTR-1 and in GSTR-3B.

[7] Heard the Ld. Counsel representing the Appellant and the representative of the Respondent and considered their submissions.

[8] It is submitted on behalf of the Appellant that GSTR-1(s) submitted by the Appellant contained inadvertent mistakes including multiple entry of the same invoice, entry of same invoice against different customers, etc., causing enormous additional tax liability in comparison to the sales register and audited Profit and Loss Account. He has uploaded the said documents in favour of his claim. In our view those documents and records need to be examined by the adjudicating authority to ascertain the veracity of the claim of the Appellant.

[9] In view of what has been discussed above, the impugned order passed by the Appellate Authority is hereby set aside and the matter is remanded back to the Adjudicating Authority with a direction to hear the matter afresh. The Appellant may produce and rely on the documents available in his possession to justify his claim. The

fresh adjudication order should be passed preferably within a period of three months from the date of communication of this order and the appellant should cooperate with the Adjudicating Authority for completion of the case within the stipulated time frame. The appeal is thus disposed of. No order as to cost.

SATYA GOPAL CHATTOPADHYAY

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S.G.Chattopadhyay

Judicial Member

MALAY GHOSH

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Malay Ghosh

Technical Member