

S/L 12
18.11.2020
Chamber
SD

W.P.A. 7099 of 2020
With
CAN 1 of 2020
(Via Video Conference)

M/s. J S Pigments Private Limited
Vs.
State of West Bengal & Ors.

Mr. Rajarshi Chatterjee

...for the Petitioner.

Mr. Abhratosh Majumder
Mr. Soumitra Mukherjee
Mr. Debasish Ghosh

...for the State.

Heard counsel appearing on behalf of the parties.

This is a case wherein the petitioner alleges that a proper hearing was not granted to him as per Section 75 of the West Bengal Goods & Services Tax Act, 2017 and Central Goods & Services Tax Act, 2017.

He submits that the reply filed by him has also not been taken into account and finds no mention in the impugned order dated August 25, 2020.

Mr. Abhratosh Majumder, Additional Advocate General, appearing on behalf of the State respondent, has placed several documents that show that the petitioner has been procrastinating the matter and chose not to make copies of documents that were provided to him till the very end. He submits that all documents had been obtained by the petitioner by August 18, 2020.

Upon a suggestion made by this court, both parties have consented to the following orders being passed:-

- a) The impugned order dated August 25, 2020 is quashed and set aside;*
- b) The petitioner shall file his consolidated reply to the show cause notice by November 25, 2020;*
- c) The Joint Commissioner, State Tax, Bureau of Investigation, South Bengal being the respondent no.2 herein shall hear the petitioner on December 1, 2020 at 11:30 a.m.; and*
- d) It is made clear that no notice is now required to be given to the petitioner and no adjournment shall be granted under any circumstances whatsoever.*

With these observations, W.P.A. 7099 of 2020 along with the application are disposed of.

Since, no affidavit-in-opposition has been called for the allegations made in the writ petition are deemed to have not been admitted by the respondents.

There will be no order as to costs.

Urgent photostat certified copy of this order, if applied for, be given to the parties upon compliance of all necessary formalities.

(Shekhar B. Saraf, J.)