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WPA 124 of 2021

Bidyut Distributors & Anr.
Vs
State of West Bengal & Ors.

Mr. A. Mazumdar,
Mr. Suryaneel Das
... For the Petitioners.

Mr. A. Roy, Ld. GP
Mr. S. Mukherjee,
Mr. D. Ghosh
... For the State.

Heard learned Advocates appearing for the parties.

In this writ petition the petitioners have challenged the impugned adjudication order dated 20th July, 2020 under Section 74 of the State GST Act on the ground of violation of principles of natural justice as well as on the ground of jurisdiction also for the reasons, which appears from record that before passing the final adjudication order dated 20th July, 2020, a show-cause-notice dated 11th February, 2020 was issued and by that show-cause-notice, petitioners were asked to give reply to the said show-cause-notice by 12th March, 2020 while the date of hearing was fixed on 25th February, 2020, which is prior to the date of submission of reply to the show-cause-notice fixed by the Adjudicating Officer concerned.

Learned Advocate appearing for the respondents is not in a position to contradict these allegations, which are substantiated by record.

Considering the submission of the parties and admitted facts which appear from record, the impugned adjudication order dated 20th July, 2020 is set aside with a direction upon the respondents/Adjudicating Authority concerned to pass a fresh speaking order in accordance with law after giving proper opportunity of hearing to the petitioners or its authorised representative within two months from the date of communication of this order.

It is clarified that this court has not gone into the merits of the assessment order itself and only on the ground of violation of principle of natural justice, this writ petition is allowed.

With these observations and directions, this writ petition, being WPA 124 of 2021 is disposed of.

(Md. Nizamuddin, J.)