24.03.2021
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W.P.A. 3103 of 2021

Shri Mahabir Prasad Kedia
Vs.
Union of India & ors.

Mr. Arijit Chakrabarti
Mr. Nilotpal Chowdhury
Mr. Prabir Bera
… for the Petitioner

Mr. Abhratosh Majumdar, Ld. A.A.G.
Mr. Soumitra Mukherjee
Mr. Debasish Ghosh
… for the State

This is an application under Article 226 of the Constitution of India wherein the writ petitioner is aggrieved by an order dated November 9, 2020 passed by the appellate authority under the State Goods and Services Tax Act, 2017.

Upon a bare perusal of the order, it appears that after recording the submissions of the assessee and the authorised officer, a conclusion has been made by the authority without providing any reasons for the said conclusion.

Brevity is a virtue. However, complete lack of reasons cannot be allowed as the same amounts to violation of principles of natural justice.

In light of the above reasons, the order passed by the appellate authority is quashed and set aside with a direction upon the appellate authority to decide the matter expeditiously in accordance with law.

This writ petition is, accordingly, disposed of.

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

All parties are to act on website copy of this order.

(Shekhar B. Saraf, J.)