09.08.2021
p.b.
Sl. No.18.

W.P.A. 3915 of 2021

M/s. Inframe Technology Pvt. Ltd.
Vs.
Assistant Commissioner, Shyambazar Division, Kolkata North, CGST and Ex Commissionarate & Ors.
(Via Video Conference)

Mr. Boudhayan Bhattacharyya,
Ms. Payel Gupta,
Ms. Sretapa Sinha.
Ms. Patatree Roy,
…….for the petitioner.
Mr. Tapan Bhanja.
……..for the U.O.I.
Mr. Sandip Goraria.
…….for the CGST Authority.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh.
…….for the State.

Both the parties are present.

In this matter, the petitioner has challenged the impugned notice dated 12th November, 2020 passed by the Superintendent Range-IV, CGST and Central Excise Shyamnagar Division, relating to financial year 2014-15 which is on the face of it illegal and bad in the eye of law as contended by the learned advocate for the petitioner in view of the admitted position that the assessment in respect of the said financial year 2014-15 has been finally made and the assessment order has been appealed which is pending before the appellate authority.

Learned advocate for the respondents submits that due to mistake on the part of the Assessing Officer, the impugned notice dated 12th November, 2020 has been issued.

Learned advocate for the petitioner also submits that against issuance of the impugned show-cause notice, he has made a representation before the respondent authority concerned by his letter dated 30th November, 2020 and that has also not been considered by the department.

Learned advocate for the respondent concerned submits that the said representation dated 30th November, 2020 is not available with the office record and it has been misplaced. This kind of affair in the office of the respondents is not appreciated by this Court. Firstly, in ignorance of the fact that when a matter where the assessment has been completed, how can it issue the notice and how reply dated 30th November, 2020 has not been considered on the plea of misplacing.

Considering the submissions of the parties and on perusal of the records, this writ petition is disposed of by quashing the impugned notice dated 12th November, 2020 and the subsequent notice dated 18th December, 2020 without calling for affidavits.

The writ petition being W.P.A. No.3915 of 2021 is disposed of accordingly.

(Md. Nizamuddin, J.)