

S/L 41
06.12.2021
Court. No. 2
cm

WPA 4047 of 2021
Tathagata Roy
Vs.
Joint Commissioner, CGST, 1/c of Rashbehari Division,
Kolkata South CGST Commissionerate & Ors.
(Through Video Conference)

Ms. Sweta Mukherjee

.... For the Petitioner.

Mr. Somnath Ganguli
Ms. Ekta Sinha

... For the respondent No.1

Heard learned advocates appearing for the parties.

In this matter, petitioner has challenged the impugned show-cause notice dated 22nd December, 2020 issued by the Joint Commissioner, CGST under the relevant provisions of law as would appear from Annexure P-3 to the writ petition. I am of the view that appropriate course of action for the petitioner will be to give reply to the show-cause notice instead of directly approach the High Court under Article 226 of the Constitution of India.

Considering this fact, this writ petition being WPA 4047 of 2021 is disposed of by extending the time to file reply to the aforesaid show-cause notice within fifteen days and if such reply is filed by the petitioner within the time stipulated herein the respondents concerned shall consider the same in accordance with law and pass a reasoned and speaking order after

giving opportunity of hearing to the petitioner or his authorised representative within four weeks from the date of receipt of such reply to the said show-cause notice. At the time of hearing petitioner shall be entitled to take all the points which has been raised in this writ petition.

(Md. Nizamuddin, J.)