S/L 7
04.08.2021
Court. No. 2
cm

WPA 9674 of 2021
Nirmala Seth
Vs.
Commissioner of Central Goods & Services Tax
& CX, Kolkata South & Ors.
(Through Video Conference)

Mr. Boudhayan Bhattacharyya
Mrs. Sretapa Sinha
.... For the petitioner

Mr. A. Ray, Ld. GP
Mr. S. Mukherjee
Mr. N. Chatterjee
.... For the State
Mr. Sandip Choraria Sr. Standing Counsel
Ms. Ekta Sinha
... For the Respondent No.1

Both the parties are present.

In this matter petitioner has made the prayer of mandamus by asking the respondent authorities concerned to cancel the order of blocking of the credit ledger under the relevant Goods and Service Tax Act and other reliefs under Goods and Service Tax Act without making any demand of justice before the authority concerned for redressal of his grievance. Petitioner contends that the impugned action of the respondent authorities is without jurisdiction.

Considering the submission of the parties, this writ petition is disposed of by granting liberty to the petitioner to approach the authority concerned by way of representation for redressal of his grievance and to take all the points raised in this writ petition if such representation is made before the authority within a week from date respondent authorities shall consider and dispose of the said representation in accordance with law and by passing a reasoned or speaking order after giving opportunity of hearing to the petitioner or her authorised representative within eight weeks from the date of communication of this order.

It is recorded that this Court has not gone into the merits of the case. The respondent authorities concerned shall decide the case of the petitioner strictly in accordance with law.

WPA 9674 of 2021 is disposed of.

(Md. Nizamuddin, J.)