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WPA 9868 of 2021

Sattik Packaging Private Limited
Vs
State of West Bengal & Ors.

Mr. Debanik Banerjee,
Mr. Prasenjit Saha
... For the Petitioner.
Mr. A. Roy, Ld. GP
Mr. T.M. Siddiqui,
Mr. Debasish Ghosh
... For the State.

Heard learned Advocates appearing for the parties.

In this writ petition, the petitioner has challenged the impugned notice dated 2^{nd} February, 2021, being Annexure P-7 to the writ petition under Section 74 of the West Bengal GST Act. By the said notice, petitioner was asked to furnish reply along with supporting documents as evidence in support of its claim. Instead of compliance of this notice, petitioner wants to invoke Constitutional writ jurisdiction of this Court. I am not inclined to grant any relief to the petitioner in this writ petition except giving it liberty to file reply to the show-cause-notice within seven days from date and if such reply is filed against the aforesaid notice dated 2^{nd} February, 2021, respondent concerned shall consider and dispose of the same in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or its authorised representative within four weeks from date of making such reply. The respondent concerned shall not raise the point of limitation, if such reply is filed by the petitioner as directed above.

Let it be recorded that this court has not gone into the merits of the case and the respondent concerned shall consider the case of the petitioner strictly in accordance with law.

WPA 9868 of 2021 is disposed of.

(Md. Nizamuddin, J.)