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AKG

Ct. 2

WPA 11895 of 2021

M/s. M. C. Ghosh & Associates

Versus

Assistant Commissioner, Sales Tax (GST), Serampore Charge & Ors.

(Through Video Conference)

Mr. Promit Majumdar

...For the Petitioner.

Mr. A. Ray, Ld. G.P.
Mr. S. Mukherjee,
Mr. D. Ghosh

...For the State

Heard both the parties.

In this writ petition, the petitioner has challenged the impugned intimation/order dated July 16, 2021, intimating that the petitioners input tax credit has been blocked on the ground that such intimation/order is a non-speaking one and without considering the submissions and the documents placed before the respondents concerned and also in disregard of the relevant provisions of law. Further that such coercive action should not have been taken without giving prior notice to the petitioner.

Learned advocate appearing for the state respondents submits that such action of the respondents is in accordance with law and is permissible and according to him, enough reason has been given.

In support of his submission, he relies on the documents of the respondent authority being annexure P-3 at page 21 of the writ petition.

Considering the submission of the parties, this writ petition is disposed of by giving liberty to the petitioner to make an effective representation/objection against the impugned intimation/order dated July 16, 2021 within a period of two weeks from date and if such representation is made by the petitioner, the respondent shall consider and dispose of the same within four weeks from the date of submission of representation and shall pass reasoned and speaking order after giving liberty to the petitioner or its authorised representative and the petitioner shall be allowed to take all the points before the respondent authority concerned which has been taken in this writ petition.

Finally, if it is found by the assessing officer that the petitioner has been able to make out a case for lifting the blocking the input tax credit, he shall immediately pass the order to that effect.

It is recorded that the Court has not gone into the merit of the case.

Accordingly, the writ petition being **WPA 11895 of 2021** is disposed of.

(Md. Nizamuddin, J.)