

09.09.2021
p.b.
Sl. No.115.

W.P.A. 12300 of 2019

Mrinmoy Saha
Vs.
Superintendent of CGST & CX,
Range-V, Krishnanagar, Nadia & Ors.

(Via Video Conference)

Mr. Prosenjit Das,
Mr. Bhaskar Sengupta.
.....for the petitioner.

Mr. K. K. Maiti,
Ms. Aishwarya Rajashree.
.....for the respondents.

Heard both the parties.

In this matter, petitioner has challenged the impugned notice dated 11th April, 2019 being Annexure P-6 to the writ petition issued by the Superintendent GST/ respondent no.1 asking the petitioner for furnishing of relevant documents mentioned in that notice for finalising the service tax liability. It also appears from the said letter that the respondent authority concerned made several phone calls and several E-mails on the registered mail address of the petitioner, but the same were not answered. It also appears from page 41 of the writ petition that the respondent no.1 made another reminder by letter dated 1st May, 2019 for compliance of notice dated 11th April, 2019. The said letter was also not responded by the petitioner

and the petitioner did not choose to file any objection to both the letters. Thereafter, the respondent no.1 has issued second reminder by letter dated 12th September, 2019 which the petitioner has filed by way of a supplementary affidavit. Main grievance of the petitioner is that those aforesaid notices are in contravention of the order of this Court dated 4th September, 2019 passed in W.P. No.12300 (W) of 2019, but the petitioner has not annexed the aforesaid order of this Court dated 4th September, 2019, either in its writ petition or in its supplementary affidavit. So, this Court has no scope to look into the aforesaid order and consider the said order. Furthermore, the conduct of the petitioner is not appreciated that instead of making any objection or representation to the aforesaid notices which have been issued from time to time even if according to the petitioner it was not legal or valid, he has filed this writ petition.

Considering these facts, I am not inclined to entertain this writ petition and to grant any relief except giving liberty to the petitioner to make a representation against the aforesaid impugned notices dated 11th April, 2019, 12th September, 2019 before the respondent concerned within two weeks from date and if such representation/objection is made before the respondent concerned by the petitioner, the respondent concerned shall consider and dispose of the same in accordance with

law and by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioner or his authorised representatives within six weeks from the date of filing of such representation/objection before proceeding any further in the proceeding in question.

Accordingly, this writ petition being WPA 12300 of 2019 is disposed of.

(Md. Nizamuddin, J.)