16.11.2021.
p.b.
Sl. No.32.

W.P.A. 16275 of 2021

(Through Video Conference)

Barun Kumar Biswas
Vs.
State of West Bengal & Ors.

Mr. R. K. Chowdhury,
Mr. T. K. Mitra,
Mr. P. Chatterjee.
........for the petitioner.

Mr. B. P. Banerjee,
Mr. Tapan Bhanja.
.........for the CGST Authority.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh.
.........for the State.

Heard learned advocates appearing for the parties.

In this writ petition, it is the case of the petitioner that Input Tax Credit has been blocked by the order dated 19th August, 2021 by the Joint Commissioner of State Tax Authority concerned and against which he has made a representation on 20th September, 2021 which appears from page 123 of the writ petition addressed to the Principal Commissioner of GST & CX which, according to the petitioner, has not been considered till date and is still pending.

Learned advocate appearing for the CGST authority submits that the CGST authority is not the authority concerned to consider the grievance of the petitioner before whom such representation has made and it is the State GST authority who is to consider such representation.

Considering the submission of the parties, this writ petition is disposed of by giving liberty to the petitioner to make a fresh representation for the redressal of his grievance in question before the State GST authority concerned within a week from date and if such representation is made, the State GST authority 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 and/or his authorised representatives within one week from the date of making such representation and shall communicate his decision to the petitioner within one week thereafter.

Let it be recorded that this Court has not gone into the merits of the case. The respondent concerned is to consider the case of the petitioner strictly in accordance with law.

With the aforesaid observation and direction, the writ petition being WPA No.16275 of 2021 is disposed of.

(Md. Nizamuddin, J.)