

21.09.2021
p.b.
Sl. No.4.

W.P.A. 8496 of 2020

M/s. Blue Hill International
Vs.
The Union of India & Ors.

(Via Video Conference)

Mr. Asok Kr. Bhattacharyya,
Mr. Harendra Hath Pandey,
.....for the petitioner.
Mr. K. K. Maiti,
.....for the respondent.
Mr. Anuran Samanta.
.....for the U.O.I.

Heard both the parties.

Petitioner has filed this writ petition being aggrieved by the intimation dated 22nd September, 2020 issued by the SBI, Sagardighi Branch, that in view of the letter dated 22nd September, 2020 issued by the GST authority, Berhampore, Murshidabad raising a demand against outstanding dues of the petitioner, debit stop has been set on the account number in question of the petitioner.

Learned advocate appearing for the respondents GST authority submits that the aforesaid action against the bank account in question of the petitioner has taken in view of the non-payment of several demands raised out of the audit objection by the authority dated 28th May, 2019 as appears at page 28 of the writ petition being Annexure

P-2 to the writ petition from which it appears that there were audit objection paragraph 4 which has not been complied by the petitioner, though paragraph nos.1, 2 & 5 has been complied by the petitioner as appears from the correspondence made by the petitioner dated 28th May, 2019. It also appears from the said letter dated 28th May, 2019 that the petitioner is silent on the audit objection of the amount in question relating to paragraph 4 of the said audit objection.

This writ petition is disposed of by giving liberty to the petitioner to make suitable objection/representation against paragraph 4 of the said audit objection dated 28th May, 2019 before the respondent authority concerned within two weeks from date and if such representation is made before the authority concerned, he shall consider 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 thereafter and shall communicate his decision to the petitioner within one week thereafter.

Petitioner will be at liberty to take all points before the respondent authority concerned at the time of hearing.

(Md. Nizamuddin, J.)