

21.02.2022.
p.b.
Sl. No.15.

W.P.A. 90 2022
with
WPA 93 of 2022

(Through Video Conference)

Sumit Kariwala
Vs.
The Deputy Commissioner
Of State Tax & Ors.

Mr. Jaweid Ahmed Khan,
Mr. Bhaskar Sengupta,
Mr. Talha Ahmed Khan.
.....for the petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh,
Mr. S. Mukherjee,
Mr. N. Chatterjee.
.....for the State.

Heard learned advocates appearing for the parties.
In view of similar facts and question of law as agreed by
both the parties, these two writ petitions are heard and
disposed of by a common order.

In these matters, petitioner has challenged the
impugned orders of the State GST appellate authority
concerned dated 17th September, 2021 in WPA 90 of 2022
and the impugned order of the State GST dated 22nd
September, 2021 in WPA 93 of 2022 on the ground of
violation of principle of natural justice by not affording
opportunity of hearing and issuing any notice of hearing at

the correct registered e-mail address of the petitioner before passing the impugned final orders which is established from record and could not be contradicted by Mr. Mukherjee, learned advocate appearing for the State respondents and Mr. Mukherjee on instruction of the respondents very fairly admits this mistake of violation of principles of natural justice on the part of the respondent authorities concerned.

Considering the submission of the parties and in view of the facts as appears from record, calling for affidavits in the matter will be futile exercise since records could not be improved by affidavits, these writ petitions are disposed of by setting aside the aforesaid impugned orders dated 17th September, 2021 in Appeal Case No.A-91/GST/KSC/BH/20-21 and Appeal Case No.A-90/GST/KSC/BH/20-21, and remanded back to the appellate authority concerned to consider afresh the aforesaid appeals and pass order in accordance with law after giving an opportunity of hearing to the petitioner or his authorised representatives, within eight weeks from the date of communication of this order. It is recorded that these impugned orders have been set aside only on the ground of violation of principle of natural justice by not affording effective and proper opportunity of hearing to the petitioner and not on the merit of the aforesaid appeals and this Court has not gone into the merit of the appeals.

With these observations and direction, these writ petitions being WPA 90 of 2022 and WPA 93 of 2022 stand disposed of.

(Md. Nizamuddin, J.)