

19-01-2022
Item No.19
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.359 of 2022
Shree Shyam Enterprise & Anr.
-vs-
State of West Bengal & Ors.

Mr. Suryaneel Das ...for the petitioners

Mr. A. Ray
Mr. S. Mukherjee
Mr. N. Chatterjee ...for the State

Heard learned advocates appearing for the parties.

In this writ petition, petitioners have challenged the impugned order of the first appellate authority dated December 28, 2021 (Annexure P5, p.170) under the GST Act, 2017 confirming the order of the adjudicating authority dated November 11, 2021 on the grounds that neither the adjudicating authority nor the first appellate authority has provided the documents or allowed access to the documents in question upon which both the authorities relied in holding against the petitioners, and that before the appellate authority there was a specific ground in the memorandum of appeal in this regard. Learned advocates appearing for the respondents were not in a position to deny this admitted position which appears from record.

Considering the submission of the parties, this writ petition is disposed of by setting aside the impugned order of the appellate authority dated December 28, 2021 and remanding the matter back to the appellate authority for consideration of the petitioners' case afresh by passing a reasoned and speaking order in accordance with law. Before passing such order, the first appellate authority shall

provide copies of the documents in question upon which both the adjudicating authority and the appellate authority have relied at the time of passing the impugned order.

With the above observations and directions, WPA No.359 of 2022 stands disposed of.

[Md. Nizamuddin, J]