02.02.2022.
p.b.
Sl. No.36.

W.P.A. 1274 of 2022

(Through Video Conference)

RGS Roadways & Anr.
Vs.
Union of India & Ors.

Mr. Rishi Raju,
Mr. Suvranil Saha.
……..for the petitioners.
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. T. M. Siddiqui,
Mr. N. Chatterjee.
……….for the State.

Heard learned advocates appearing for the parties.

Learned advocate appearing for the petitioner is aggrieved by the action of respondents State GST authority raising demand in question against the petitioner who is a transporter and it is the case of the petitioner that petitioner is not liable to pay tax in question and if at all, liability lies with the SAIL Authority. Petitioner is also aggrieved for that the demand in question has been raised on the basis of the impugned show-cause notice dated 20th December, 2021 by passing final adjudication order which was not served upon the petitioner and full text of the adjudication order is not available in the official portal of the GST authority and as such petitioner is not even in a position to file appeal against the said adjudication order passed on the basis of the impugned show-cause notice. Petitioner in support of his contention that petitioner is not liable to pay tax in question in the facts and circumstances of the case, has relied on a decision of Telangana High Court dated 2nd June, 2021 passed in the case of W.P. No9688 of 2020 (Satyam Shivam Papers Pvt. Ltd. Vs. Asst. Commissioner ST & Ors.) and another unreported decision of the Hon'ble Supreme Court dated 12th January, 2022 in Special Leave to Appeal (c) Nos. 21132 of 2021 (Assistant Commissioner (ST) & Ors. Vs. M/s. Satyam Shivam Papers Pvt. Ltd.).

Considering the submission of the parties, I am not inclined to entertain this writ petition in view of availability of alternative remedy by way of statutory appeal under the State GST Act. Respondents are directed to serve a copy of the full text of the impugned show-cause notice to the petitioner within a week from date and on receipt of the same, petitioner is at liberty to file the statutory appeal available to it under the statute and shall be entitled to take all the points raised in this writ petition and to rely on the judgments referred hereinabove.

With this observation, the writ petition being WPA No.1274 of 202 is disposed of.

(Md. Nizamuddin, J.)