03-03-2022
Item No.6
Subrata

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction
Appellate Side

WPA No.1503 of 2022
M/s. Century Products & Anr.
-vs-
State of West Bengal & Ors.

Mr. Abhrotosh Majumder
Mr. Avra Mazumder
Mr. K. Roy
Mr. Sandip Nahar ...for the petitioners

Mr. Siddhartha Lahiri
Mr. Sujit Mitra ...for the Union of India

Mr. A. Ray
Md. T.M. Siddiqui
Mr. Debasish Ghosh ...for the State

Heard learned advocates appearing for the parties.

In this writ petition, petitioners have challenged the impugned intimation dated October 1, 2021 which is on page 59 of the writ petition and two show-cause notices both dated December 21, 2021 (pp.74 & 81) issued by the Assistant Commissioner of State Tax, the second respondent herein.

It appears from record that the basis of the impugned two show-cause notices dated December 21, 2021 are based on the aforesaid intimation dated October 1, 2021.

Mr Siddiqui, learned advocate appearing for the State GST authorities, on instructions, very fairly submits that due to inadvertence, there is some anomaly in the aforesaid intimation dated October 1, 2021 and that respondent concerned is willing to withdraw the said intimation.

Considering such submission of Mr Siddiqui, the intimation dated October 1, 2021 is treated as withdrawn and as a consequence the aforesaid show-cause notices both dated December 21, 2021 which are based on the intimation dated October 1, 2021 also stand withdrawn.

However, withdrawal of the intimation as well as the show-cause notices will not prevent the respondent concerned from issuing any fresh intimation notice in accordance with law.

With the aforesaid observation and direction, this writ petition being WPA No.1503 of 2022 stands disposed of.

[Md. Nizamuddin, J]