22.02.2022.
p.b.
Sl. No.31.

W.P.A. 2297 of 2022

(Through Video Conference)

Md. Ershad Alam
Vs.
Assistant Commissioner of Revenue,
State Tax, Ballygunge Charge & Ors.

Mr. Anil Dugar,
Mr. Rajarshi Chatterjee,
Mr. Debabrata Ghosh.
……..for the petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh,
Mr. N. Chatterjee.
………for the State.

Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned order of the appellate State GST authority dated 17th December, 2021 on the ground of violation of principles of natural justice by not affording any opportunity of personal hearing. Petitioner was not given personal hearing as appears from the impugned appellate order itself in spite of specific demand by the petitioner for personal hearing as appears from Annexure to Form GST APL-01 which is annexed to the writ petition at page 51 and from Serial No.10 of that Form it clearly appears that petitioner had wished to be heard in person.

Learned advocate appearing for the respondents could not contradict this allegation of non-affording the opportunity of personal hearing to the petitioner which is substantiated by record.

Considering the submission of the parties, I am of the view that in this case the appellate authority while passing the impugned order has violated the principles of natural justice by not providing the opportunity of personal hearing to the petitioner and solely on this ground without going into the merit of the said appeal, the impugned order of the appellate authority dated 17th December, 2021 is set aside by remanding back the case to the appellate authority concerned to consider afresh and pass the order in the appeal in question by observing the principles of natural justice within eight weeks from the date of communication of this order.

With this observation and direction, this writ petition being WPA No.2297 of 2022 stands disposed of.

(Md. Nizamuddin, J.)