

07-03-2022
Item No.20
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.2753 of 2022

M/s. Arihant Metallick World

-VS-

**Assistant Commissioner of State Tax, Bureau of
Investigation (South Bengal) Barrackpore Zone & Ors.**

Mr. Sandip Choraria
Mr. Rajkumar Banerjee ...for the petitioner

Mr. A. Ray
Md. 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 State GST authorities dated January 31, 2022 on the grounds of violation of principles of natural justice by not providing copies of the documents which has been used against the petitioner in passing the impugned order which is adverse to its interest, and this fact is established from record which learned advocate for the State could not contradict.

Considering the submission of the parties and without going into the merits of the adjudication order, the aforesaid impugned order dated January 31, 2022 is set aside on the grounds of violation of principles of natural justice and the matter is remanded back to the authority concerned to pass a fresh order in accordance with law and by passing a reasoned and speaking order, after observing the principles of natural justice, within eight weeks from the date of communication of this order.

With the aforesaid observation and direction, this writ petition being WPA No.2753 of 2022 stands disposed of.

[Md. Nizamuddin, J]