

08-02-2022
Item No.18
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.2418 of 2019
BESCO Limited (Wagon Division), (Unit No.II) & Anr.
-vs-
Union of India & Ors.

Mr. Jishnu Saha
Mr. Dhirendranath Sharma
Mr. Sushovit Dutt Majumder
Ms. Mini Agarwal ...for the petitioners

Mr. Uday Shankar Bhattacharya ...for CGST & CE

Mr. Tapan Bhanja ...for the Union of India

Heard learned advocates appearing for the parties.

In this writ petition, petitioners have challenged the impugned notice dated August 20, 2018 (Annexure P10, p.162) issued by the Assistant Commissioner of CGST & CX, Bishnupur Division, Kolkata South Commissionerate, Kolkata under section 11(2)(i) of the Central Excise Act, 1944; and in response to the said impugned notice, petitioners have filed an objection on September 6, 2018 being Annexure P13, p.166 to the writ petition. Thereafter, petitioners have made another detailed objection/representation against the aforesaid impugned notice on November 16, 2018 (Annexure P20, p.178).

It is the case of the petitioners that the respondent authority concerned is sitting tight over the said representation/objection by not disposing of the same.

Considering the submission of the parties, this writ petition being **WPA No.2418 of 2019 is disposed of** by directing the respondent concerned-Assistant

Commissioner of CGST and CX to consider and dispose of the petitioners' representation dated November 16, 2018 in accordance with law and by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioners or their authorised representative, within six weeks from the date of communication of this order. The petitioners are entitled to take all the points taken in the writ petition before the respondent authority concerned at the time of hearing.

Since this writ petition is disposed of at the motion stage without calling for affidavits from the respondents, the allegations contrary to records shall be deemed to have been denied by the respondents.

[Md. Nizamuddin, J]