09-03-2022
Item No.23
Subrata

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction
Appellate Side

WPA No.3721 of 2022
Diksha Greens Limited
-vs-
Deputy Commissioner of State Tax, College Street Charge, & Ors.

Mr. Anil Kumar Dugar
Mr. Rajarshi Chatterjee …for the petitioner

Mr. A. Ray
Mr. D. Ghosh
Mr. N. Chatterjee …for the State

Heard learned advocates appearing for the parties.

In this wit petition, petitioner has challenged the impugned adjudication order dated January 24, 2022, though this court is very reluctant to entertain any writ petition against the adjudication order which is appealable, but in view of exceptional circumstances in this case, I am inclined to entertain this writ petition against the impugned adjudication order for the reason that the same has been passed without considering and discussing the issues and judgements cited by the petitioner in its objection to the show-cause notice dated December 13, 2021 under section 74 of the West Bengal Goods and Services Tax Act, 2017 which has been culminated into this final impugned adjudication order.

I have compared the reason annexed to the impugned show-cause notice and the final adjudication order; and on comparison of the same, I find that the impugned final adjudication order is just a copy-paste of the reason recorded in the show-cause notice, and it appears from the same that the officer concerned has not considered the judgements relied on and the issues raised by the petitioner in its objection to the aforesaid show-cause notice.

Considering the submission of the parties and facts appear from record, I am of the considered view that the impugned adjudication order is not sustainable in law and accordingly the same is set aside and the matter is remanded back to the officer concerned to pass a fresh speaking order in accordance with law, after considering the issues and contentions raised by the petitioner in its objection to the show-cause notice, within eight weeks from the date of communication of this order.

The petitioner is at liberty to rely on any other judgement in support of its contention.

With the aforesaid observation and direction, WPA No.3721 of 2022 stands disposed of.

[Md. Nizamuddin, J]