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WPA 3726 of 2022

Md. Kalim Ansari

Vs

Superintendent Range-II, Central Tax, Shibpur
Division & Ors.

Ms. Rita Mukherjee,
Mr. Abhijat Das

... For the Petitioner.

Mr. Bhaskar Prosad Banerjee,
Mr. Abhradip Maity

... For the Custom, C.Ex & S.Tax Authorities.

Mr. Pradip Paul

... For the Respondent No.5.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned show-cause-cum demand notice dated 5th October, 2021 passed by the Assistant Commissioner, Shibpur Division, Howrah, CGST/respondent No.2. Though this court is very reluctant to entertain any writ petition against any show-cause notice but in view of involvement of pure legal question relating to exercise of jurisdiction in issuance of the impugned notice, this writ petition is being entertained. It appears from record that the petitioner has filed an objection dated 2nd December, 2021 against the aforesaid impugned show-cause-notice and which according to the petitioner is still pending and this fact could no be denied by Mr. Banerjee, learned Advocate appearing for the respondents.

Considering the facts and circumstances of this case, this writ petition, being WPA 3726 of 2022 is disposed of by directing the respondent concerned to consider and dispose of the aforesaid objection dated 2nd December, 2021 in accordance with law by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or his authorised representative within eight weeks from the date of communication of this order and till passing of the final order on the aforesaid objection, respondent concerned shall not take any coercive action against the petitioner and any further proceedings in the matter will depend upon the final out come of the aforesaid objection.

(Md. Nizamuddin, J.)