09-03-2022
Item No.24
Subrata

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction
Appellate Side

WPA No.3761 of 2022
Devshyam Steel Private Limited
-vs-
State of West Bengal & Ors.

Mr. Neeraj Kumar Pandey
Mr. S.M. Akhter ...for the petitioner

Mr. A. Ray
Md. T.M. Siddiqui
Mr. D. Ghosh ...for the State

Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned show-cause notice dated February 18, 2022 passed under section 74 of the West Bengal Goods and Services Tax Act, 2017.

I am not inclined to entertain this writ petition at this stage, since by the aforesaid impugned show-cause notice petitioner was given an opportunity to make an objection or representation against the same within seven days from the date of the impugned show-cause notice which has expired now. But the petitioner could have made objection or representation against the impugned show-cause notice and allowed the respondent authority concerned to take a decision on such representation/ objection before coming to this writ court.

Petitioner submits that the impugned show-cause notice is time-barred and is in violation of a circular of the Central Board of Indirect Taxes and Customs (GST-Investigation) dated November 5, 2019, but there is no bar in raising all these issues before the respondent authority concerned who has issued the impugned show-cause notice.

Considering the submission of the parties, I am not inclined to entertain this writ petition on the grounds of being premature and give liberty to the petitioner to file an objection/representation against the impugned show-cause notice within seven days from date; and if such objection/representation is filed by the petitioner within the time stipulated hereinabove, the respondent concerned shall consider such representation/objection in accordance with law and by passing a reasoned and speaking order, after giving the petitioner an opportunity of hearing or to its authorised representative.

It is recorded that this court has not gone into the merits of the show-cause notice and that the respondent concerned shall be free to take appropriate decision on the objection/representation to be filed by the petitioner strictly in accordance with law.

With the aforesaid observation and direction, WPA No.3761 of 2022 stands disposed of.

[Md. Nizamuddin, J]