

25.4.2022

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WPA 5689 of 2022

Bhola Nath Agarwal

Vs

Superintendent Range VI, Shyambazar Division,
Central Goods and Services Tax and Central Excise,
Kolkata North Commissionerate & Ors.

Mr. Anil Dugar,
Mr. Rajarshi Chatterjee
... For the Petitioner.

Mr. K.K. Maiti
... For the Respondent Nos.1-3.

Mr. Jasojeet Mukherjee
... For the UOI.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned notice dated 13th May, 2021 being Annexure P-2 to the writ petition relating to the demand in question, details of which would appear from the said notice.

On perusal of the aforesaid impugned notice I find that the petitioner was given liberty to give reply within seven days from the date of the said notice and instead of giving reply to the same and waiting almost for a year, now the petitioner has approached this Court by way of filing this writ petition for interfering with the aforesaid impugned notice, which I am not inclined to interfere and I am not entertaining this writ petition.

However, time to give reply to the aforesaid impugned notice is extended for a week and if such

reply is filed, the authority concerned may consider the same in accordance with law.

With this observation, this writ petition, being WPA 5689 of 2022 is disposed of.

Let it be recorded that this Court has not gone into the merits and legality of the aforesaid notice dated 13th May, 2021 and the authority concerned will be entitled to take decision on the same strictly in accordance with law after considering the reply, if any, to be filed by the petitioner.

(Md. Nizamuddin, J.)