19-04-2022
Item No.
Subrata

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction
Appellate Side

WPA No.6081 of 2022
Sudip Chatterjee
-vs-
Joint Commissioner of State Taxes, Malda Charge & Ors.

Mr. Sandip Choraria ...for the petitioner

Ms. Rajni Singh Dev ...for the Union of India

Mr. A. Ray
Mr. S. Mukherjee
Mr. D. Ghosh ...for the State

Heard learned advocates appearing for the respective parties.

In this writ petition, petitioner has challenged the impugned proceeding initiated by CGST authority on the grounds that for the very same transaction relating to the very same period the State GST authority had already initiated the proceedings and passed final adjudication order, and on the basis of the adjudication order passed by the State GST authority, tax and penalty had already been paid, and in view of this fact, there is a bar under section 6(2)(b) of the Central Goods and Services Tax Act, 2017 to initiate proceeding again by CGST authority.

Considering the submission of the parties, this writ petition being **WPA No.6081 of 2022 stands disposed of** by directing the respondent-adjudicating authority concerned to decide the issue of maintainability of the impugned pending proceeding on the ground which has been taken by the petitioner in this writ petition in accordance with law and pass a reasoned and speaking order, after giving an opportunity of hearing to the petitioner or his authorised representative, within four weeks from the date of communication of this order.

Petitioner shall also be entitled to take all the points before the adjudicating authority concerned with regard to the maintainability of the impugned pending adjudication proceeding which has been taken in this writ petition.

Further proceeding by the adjudicating authority will depend upon the outcome of the decision to be taken on the maintainability of the adjudication proceeding in question.

[Md. Nizamuddin, J]