

20-04-2022
Item No.27
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional writ Jurisdiction
Appellate Side

WPA No.6430 of 2022
Surya Alloy Industries Limited & Anr.
-vs-
The State of West Bengal & Ors.

Mr. Arijit Chakrabarti
Mr. Prabir Bera
Mr. Debsoumya Basak
Mr. S.C. Jana ...for the petitioners

Learned advocate appearing for the petitioners files affidavit of service which is taken on record. None appears for the State.

Mr T.M. Siddiqui and Mr Soumitra Mukherjee, learned advocates who are present in court and generally appear in this type of cases, are engaged to represent the State-respondents. Their appearance may be regularised.

Heard learned advocates for the parties.

Petitioners in this writ petition have made an innocuous prayer for direction upon the Assistant Commissioner of Revenue, Bureau of Investigation, South Bengal, the third respondent herein, to consider and dispose of their representation dated March 11, 2022 (p.83) under rule 86A(2) of the West Bengal Goods & Services Tax (WBGST) Rules, 2017 and its reply (p.100) dated March 12, 2022 against the show-cause notice under section 74 of the WBGST Act, 2017.

Considering the submission of the parties, this writ petition being **WPA No.6430 of 2022 is disposed of** by directing the third respondent to consider and dispose of

both the aforesaid representations dated March 11, 2022 and reply against the show-cause notice dated March 12, 2022 in accordance with law and by passing a reasoned and speaking order, after giving an opportunity of hearing to the petitioners or their authorised representative, within four weeks from the date of communication of this order.

[Md. Nizamuddin, J]