26.04.2022.
p.b.
Sl. No.20.

W.P.A. 6862 of 2022

Vishal Metal & Mining Limited
Vs.
State of West Bengal & Ors.

Mr. Mainak Bose,
Mr. S. M. Akhter.
........for the petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh.
.........for the State.

Heard learned advocates appearing for the parties.

In this matter, petitioner has challenged the impugned action of the respondent State GST authority blocking the Input Tax Credit in question of the petitioner on the ground that the same has been done in violation of the guidelines of the Board dated 2nd November, 2021 and relevant laws. It appears on perusal of the writ petition that for redressal of its grievance, petitioner has filed the representation dated 1st April, 2022 being Annexure P-5 to the writ petition which is still pending and has not been considered by the respondent authority concerned.

Considering the facts and circumstances of this case and submission of the parties, this writ petition being WPA No.6862 of 2022 is disposed of by directing the Assistant Commissioner of State Tax/respondent no.3 to consider and dispose of the aforesaid representation dated 1st April, 2022 in accordance with law and by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioner or its authorized representatives within two weeks from the date of communication of this order and till the disposal of the aforesaid representation, respondent concerned shall not take any coercive action and any further action will depend upon the final decision to be taken on the aforesaid representation. At the time of hearing before the authority concerned, petitioner shall be entitled to take all the points which has been taken in this writ petition.

With this observation and direction, this writ petition being WPA 6862 of 2022 stands disposed of.

(Md. Nizamuddin, J.)