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WPA 9820 of 2022

Basanta Kumar Shaw, Proprietor of N.M.D. Engineering Works

Vs

Assistant Commissioner of Revenue, Commercial Taxes and State Tax, Tamluk Charge & Ors.

Mr. Ankit Kanodia,
Mr. Himangshu Kr. Ray,
Ms. Megha Agarwal
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. S. Mukherjee,
Mr. N. Chatterjee,
Mr. D. Sahu
... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned action of the respondents GST Authority by negative blocking of the Electronic Credit Ledger on the ground that such harsh action has been taken during the pendency of the adjudication proceedings in question. It appears from record that the respondents' authorities concerned had issued a show-cause-notice dated 20th January, 2022 by which petitioner was asked to give response to the same by 4th of February, 2022. It appears from record that in response to the aforesaid show-cause-notice petitioner had prayed for extension for a period of two weeks for giving reply to the same by its letter dated 31st May, 2022 and 13th June, 2022.

It is the case of the petitioner that without disposing of his reply to the show-cause-notice the impugned action of negative blocking of ITC has been taken by the respondents while the petitioner himself was not diligent in filing the reply to the impugned show-cause-notice as appears from record and he took almost five months for giving reply to the impugned show-cause-notice.

Considering the facts and circumstances of the case and submission of the parties and facts as appears from record, this writ petition being WPA 9820 of 2022 is disposed of by directing the Officer concerned to consider and dispose of the reply filed by the petitioner on 13th June, 2022 to the impugned show-cause-notices expeditiously and preferably within three weeks from the date of communication of this order in accordance with law and by passing a reasoned and speaking order and by providing opportunity of hearing to the petitioner or his authorised representative and finally if the petitioner is able to make out a case in course of hearing for revoking of the negative blocking of ITC, the Officer concerned shall take immediate steps for revoking the same.

(Md. Nizamuddin, J.)