

20.6.2022

ks
sl. 27

WPA 9823 of 2022

Amar Kumar Saha, Proprietor of Amar Construction
Vs

The Joint Commissioner, Howrah CGST & CX
Commissionerate, Kolkata & Ors.

Mr. Ankit Kanodia,
Mr. Himangshu Kr. Ray,
Ms. Megha Agarwal
... For the Petitioner.

Mr. Uday Sankar Bhattacharya,
Mr. Tapan Bhanja
... For the CGST Authority.

Ms. A Sarkar
... For the UOI.

Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. D. Ghosh
... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned show-cause-cum-demand notice dated 20th April, 2022 issued by the Joint Commissioner, Howrah GST and CX Commissionerate by which petitioner was asked to give reply to the same within 30 days from the date of receipt of the said notice, particularly in paragraph 6 of the aforesaid impugned notice, several issues have been recorded on which petitioner was asked to give reply.

This writ petition cannot be entertained under Article 226 of the Constitution of India against the show-cause-notice unless on the face of it the same is without jurisdiction and this is not a case where the impugned show-cause-notice has been issued by an

Authority lacking jurisdiction. So far as on merit of the show-cause-notice, petitioner has already been given opportunity by the respondents to give reply to the same, even the petitioner can avail the benefit of personal hearing also to make out his case before the authority concerned for withdrawal of the impugned show-cause-notice.

Considering the facts and circumstances of the case, I am not inclined to grant any relief to the petitioner in this writ petition except granting liberty to the petitioner to give reply to the impugned show-cause-notice dated 20th April, 2022 within two weeks from date and if such reply is filed by the petitioner within the time stipulated herein, the respondents concerned shall consider and dispose of the same in accordance with law and by passing a reasoned and speaking order and after giving opportunity of hearing to the petitioner or his authorised representative within four weeks thereafter.

With these observations and directions, this writ petition being WPA 9823 of 2022 is disposed of.

(Md. Nizamuddin, J.)

