27.06.2022.
p.b.
Sl. No.8.

W.P.A. 10185 of 2022

Mohammed Jahangir
Vs.
The State of West Bengal & Ors.

Ms. Sweta Mukherjee.
........for the petitioner.
Mr. A. Ray,
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 order dated 18th November, 2021 passed by the respondent GST authority on the ground that the same was passed without serving any show-cause notice and disclosing any reason in the purported show-cause notice.

Mr. Ghosh, appearing for the State respondent produces the document to show that the show-cause notice was issued in the matter but without disclosing any reason and he submits that before issuing the show-cause notice, an intimation was given with reason and no response was received to the intimation, that does not absolve the respondent of its duty to communicate the reason for issuance of show-cause notice.

Considering the submission of the parties, the impugned order dated 18th November, 2021 at page 17 of the writ petition is set aside and the matter is remanded back to the respondent officer concerned to pass a fresh order after issuing reasons for issuance of show-cause notice dated 5th October, 2021 and after considering the same and by giving opportunity of hearing. The officer concerned shall pass a speaking and reasoned order.

With this observation and direction, this writ petition being WPA No.10185 of 2022 is disposed of.

(Md. Nizamuddin, J.)