30.6.2022
ks
sl. 7

WPA 11056 of 2022

M/s. Hemendra Ojha and Co,
Vs
State of West Bengal & Ors.

Mr. K. Kurmy,
Ms. Priya Saran Paul
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu
... For the State.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the report dated 13th May, 2022, which is an internal correspondence between the two officers and it is strange that how the petitioner got hold of it and secondly, it could not be a matter of grievance for the petitioner because it is a proposal from the Assistant Commissioner, State Tax, Durgapur Charge submitted before the Joint Commissioner, State Tax for consideration and on the basis of this report till date no adjudication order or any demand order has been served upon the petitioner and as such this writ petition on the basis of this internal report of the department is premature. Thirdly, petitioner submits that on 2nd June, 2022, a show-cause-notice under Section 73 of the WBGST Act has been issued upon the petitioner and by that show-cause-notice, petitioner has been given 30 days' time to respond to the same and without responding or giving reply to the same, petitioner has filed this writ petition, which is not maintainable at this stage since the same is premature and accordingly this writ petition being WPA 11056 of 2022 is dismissed.

However, time to give reply to the aforesaid show-cause-notice by the petitioner is extended by two weeks.

(Md. Nizamuddin, J.)