19.07.2022.
p.b.
Sl. No.6.

W.P.A. 15040 of 2022

M/s. AB Udyog Pvt. Ltd. & Anr.
Vs.
The Assistant Commissioner of State Tax, Rajakatra Charge, Govt. of West Bengal & Ors.

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Jitesh Sah.
........for the petitioners.

Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu.
.........for the State.

Heard learned advocates appearing for the parties.

This writ petition has been filed by the petitioner being aggrieved by the action of the respondent GST authority concerned in serving the impugned adjudication order dated 18th April, 2019 being annexure P-4 to the writ petition which according to the petitioner is a summary order not accompanied by the full text of the order and even that summary order has been served on the petitioner for the first time on 21st June, 2022 and as a result, petitioner is not able to file any appeal against that before the appellate authority concerned.

Considering the submission of the parties, this writ petition being WPA No.15040 of 2022 is disposed of by directing the respondent GST authority concerned to serve a copy of the detailed adjudication order dated 18th April, 2019 along with the notices issued from time to time in course of adjudication proceeding in question, within 22nd July, 2022 positively and petitioner is granted liberty to file appeal before the appellate authority concerned within two weeks from the date of receipt of such detailed order along with the notices and if such appeal is filed by observing statutory formalities in that event appellate authority concerned shall adjudicate the same on merit and without insisting on the point of limitation.

With this observation and direction, this writ petition being WPA No.15040 of 2022 stands disposed of.

**(Md. Nizamuddin, J.)**