

Item no. 07

**IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE**

Present:

The Hon'ble Justice T.S. Sivagnanam

And

The Hon'ble Justice Hiranmay Bhattacharyya

MAT 1147 of 2022
with
IA No. CAN 1 of 2022

M/s. AB Udyog Pvt. Ltd. And Anr.
vs.

Assistant Commissioner of State Tax, Rajakatra Charge and Ors.

Appearance:

For the Appellant : Mr. Ankit Kanodia
Mr. Jitesh Sah
Ms. Megha Agarwal

For State : Mr. A. Ray, Learned G.P.
Mr. S. Mukherjee
Mr. Debasish Ghosh

Heard on : 02.08.2022

Judgment on : 02.08.2022

T.S. Sivagnanam J.:

This intra-Court appeal has been filed by the appellant is directed against the order dated 19.07.2022 passed in WPA 15040 of 2022. The appellant challenging the action initiated by the respondent GST Authority primarily on the ground that non-speaking order so uploaded

in the website purported to be an order of adjudication without issuing any show cause notice. On going through the relevant materials placed before us and also hearing the learned Government Counsel appearing for the respondents, we find that no show cause notice has been issued. If that be the position, it is clear violation of principles of natural justice and the provisions of the statute. This is enough to quash the proceeding dated 18.04.2019.

Accordingly, the appeal is **allowed** and the order passed in the writ petition is set aside. Accordingly, the order dated 18th April, 2019 is quashed with the direction that the appropriate respondent should issue show cause notice to the appellant within 15 days from the date of receipt of the server copy of the order and accordingly a reasonable time to submit their reply/objection along with documents and records and after which the show cause notice shall be adjudicated on merits and in accordance with law and a reasoned order shall be passed thereafter.

It will be open to the appropriate respondent to club the adjudication along with the other adjudication proceedings which are in the pipeline.

Consequently, the connected application stands disposed of.

(T. S. Sivagnanam, J.)

(Hiranmay Bhattacharyya, J.)

