

12.08.2022

Sl no. 7

Ct no. 2

P.M.

WPA 17297 OF 2022

Ocean Infra Properties Private Limited.

- Vs -

**Assistant Commissioner of State Tax,
Bowbazar Charge, Directorate of Commercial
Taxes, West Bengal & Ors.**

Mr. Anil Kumar Dugar,
Mr. Rajarshi Chatterjee

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. T.M. Siddiqui,
Mr. N. Chatterjee,
Mr. V. Kothari

.... For the State

Heard learned counsel appearing for the parties.

By this writ petition the petitioner has challenged the impugned order dated 24th May, 2022 passed by the GST authority concerned on the ground of violation of principle of natural justice by not affording any opportunity of hearing before passing the impugned order in spite of making specific request by the petitioner for personal hearing as appears at page 66 of the writ petition.

Mr. Siddiqui, learned Additional Government Pleader appearing for the respondents could not satisfy this Court with any material to disprove the allegation of the petitioner that no opportunity of

personal hearing was given to the petitioner before passing the aforesaid impugned order.

Considering the submission of the parties this writ petition being WPA 17297 of 2022 is disposed of by setting aside the impugned order dated 24th May, 2022 only on the ground of violation of principle of natural justice without going into the merits of the case and the matter is remanded back to the respondent authority concerned to pass a fresh speaking order in accordance with law after giving an opportunity of personal hearing to the petitioner or its authorized representatives within six weeks from the date of communication of this order.

(Md. Nizamuddin, J.)