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WPA 17302 of 2022

Mr. Harshal Kalra
Vs
Assistant Commissioner of State Tax, Ballygunge Charge & Ors.

Mr. Viay Kumar Shraff,
Miss Priya Sarah Paul,
Mr. Kaushal Agarwal
... 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.

By this writ petition, petitioner has challenged the impugned order of blocking of petitioner's ITC on 12th of July, 2022 for an amount of Rs.2,84,65,896.78/-. It appears from record that petitioner has already made a representation on 20th July, 2022 before the respondent Authority concerned for redressal of his grievance as appears at page 43 being Annexure P-3 to the writ petition. Petitioner challenges the reasoning for taking the action of blocking of the ITC of the petitioner and submits that the same is not sustainable in law. In support of his contention, learned Advocate appearing for the petitioner has relied on several decision of the Hon'ble Supreme Court and of this Court which are as hereunder:

1. State of Maharashtra v. Suresh Trading reported in (1999) 1998 taxmann. Com 1747(SC)
2. LGW Industries Ltd. v. Union of India & Ors. reported in (2022) 134 TAXMANN. COM 42(Calcutta)
3. Sanchita Kundu & anr. vs. Assistant Commissioner of State Tax. Bureau of Investigation, South Bengal & Ors., WPA 7231 of 2022 with WPA 7232 of 2022 dated 5.5.2022.
4. Mahadev Enterprise v. State of Gujarat & Anr. reported in (2016) 92 VST 360 (Guj.)
5. Linga Perumal Metal Enterprises v. Assistant Commissioner (CT), Part Town II Assessment Circle, Chennai reported in (2013) 66 VST 413(Mad)
6. Shanti Kiran India Pvt. Ltd. v. Commissioner Trade & Tax Department reported in (2013) 57 VST 405 (Del)
7. Rajnandini Metal Ltd. v. Union of India & Ors. reported in 2022- VIL – 378- P & H
8. Mohinder Singh Gill & Anr. v. The Chief Election Commissioner, New Delhi & Ors. reported in (1978) 1 SCC 405.

Considering the submission of the parties this writ petition being WPA 17302 of 2022 is disposed of by directing the respondent Authority concerned to consider and dispose of the aforesaid representation dated 13th July, 2022 being Annexure P-3 to the writ petition in accordance with law by passing a reasoned and speaking order after taking into consideration the aforesaid judgments upon which petitioner has relied, within a period of two weeks from the date of communication of this order. Needless to mention that the petitioner or his authorised representative shall be afforded effective opportunity of hearing before passing any order upon the aforesaid representation.

(Md. Nizamuddin, J.)