

16.08.2022.
p.b.
Sl. No.8.

W.P.A. 17607 of 2022

M/s. Eastern Electrode &
Coke Private Limited & Anr.
Vs.
State of West Bengal & Ors.

Mr. Arijit Chakrabarti,
Mr. N. Chowdhury,
Mr. Prabiir Bera.

.....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.

By this writ petition, petitioner has challenged the impugned order dated 6th June, 2022 being Annexure P-8 to the writ petition passed by the respondent assessing officer under the WBGST Act, on the ground that the same is bad in law since neither it does contain any reason nor encloses any reason at all for coming to such finding for imposition of penalty and interest in question and it also does not contain any reference at all of its objection to the show-cause notice which has culminated into the final impugned adjudication order dated 6th June, 2022.

Learned Government Pleader, appearing for the respondents could not satisfy this Court by placing any record containing the reason for passing the impugned order dated 6th June, 2022.

Considering the submission of the parties, this writ petition being WPA No.17607 of 2022 is disposed of by setting aside the aforesaid impugned order dated 6th June, 2022 and the matter is remanded back to the assessing officer concerned who will pass a fresh speaking order in accordance with law after giving an opportunity of hearing to the petitioner or its authorized representatives and after considering the reply to the show-cause notice which has been annexed to this writ petition, within two weeks from the date of communication of this order

This writ petition has been passed without going into the merit of the impugned assessment order since there was no scope of going into or looking into the reasons for passing the impugned order.

(Md. Nizamuddin, J.)