

14.9.2022

ks
sl. 15

WPA 19464 of 2022

Chanchal Ray

Vs

Superintendent, Range III, Khardah Division,
Central Goods and Services Tax and Central Excise,
Kolkata North Commissionerate & Ors.

Mr. Anil Dugar,

Mr. Rajarshi Chatterjee

... For the Petitioner.

Mr. Koushik Dey,

Ms. Ekta Sinha

... For the CGST Authorities.

Mr. Debanik Banerjee

... For the UOI.

Heard learned Advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by the impugned intimation order dated 22nd Aril, 2022 being Annexure P-2 to the writ petition by which petitioner has been asked to pay for reverse of the amount in question along with interest and penalty as per the relevant provision of GST Act. It appears from record being page-31 to the writ petition that against the aforesaid impugned intimation petitioner has filed a representation on 18th July, 2022 denying such claim of the demand from the petitioner.

Mr. Dey, learned Advocate appearing for the respondents submits that till date on the basis of the aforesaid intimation, no coercive action has been taken against the petitioner.

Considering the submission of the parties this writ petition being WPA 19464 of 2022 is disposed of by directing the respondent authorities concerned to consider and dispose of the aforesaid representation dated 18th July, 2022 in accordance with law and by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioner or his authorised representative within two weeks from the date of communication of this order.

It is clarified that this court has not gone into the merits of the aforesaid representation and the respondents authorities concerned will consider the same strictly in accordance with law.

(Md. Nizamuddin, J.)