

07.09.2022

Sl no. 20

Ct no. 2

P.M.

WPA 19963 OF 2022

S. K. Rafik

- Vs -

**Assistant Commissioner of State Tax
Bureau of Investigation (South Bengal) & Ors.**

Mr. Rituraj Chakraborty

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader

Mr. S. Mukherjee,

Mr. D. Ghosh,

Mr. D. Sahu

.... For the State

Heard learned Counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the respondent WBGST authority blocking its Electronic Credit Ledger which was intimated to the petitioner by a communication dated 8th August, 2022 from which it appears that petitioner's ITC was blocked on 05.08.222.

On perusal of the writ petition, I find that for redressal of the aforesaid grievances, the petitioner has already made a representation dated 16th August, 2022 which appears at page 22 of the writ petition.

Considering the facts and circumstances of the case, this writ petition being WPA 19963 of 2022 is disposed of by directing the Assistant Commissioner of State Tax, Bureau of Investigation (South

Bengal)/respondent No. 1 to consider and dispose of the aforesaid representation of the petitioner in accordance with law and by passing a reasoned and speaking order and after giving opportunity of hearing to the petitioner or its authorized representatives, within four weeks from the date of communication of this order.

With this observation and direction this writ petition stands disposed of.

(Md. Nizamuddin, J.)