

20.09.2022

Sl no. 40

Ct no. 2

P.M.

WPA 20510 OF 2022

Rakesh Kumar

- Vs -

**Assistant Commissioner of State Tax
Fairlie Place Charge & Ors.**

Mr. Debanuj Basu Thakur

... 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 dated 3rd January, 2020 passed by the respondent No. 1 under Section 74 of the WBGST Act directing the petitioner for making payment of the tax in respect of the period 2018-2019 and subsequently initiation of recovery proceeding under Section 79 of the Act.

Considering the submission of the parties this writ petition being WPA 20510 of 2022 is disposed of by giving liberty to the petitioner to make appropriate representation before the authority concerned within two weeks from date and if such representation is made before the authority concerned within the time stipulated herein the same shall be considered by the authority concerned and shall pass a reasoned and

speaking order after giving opportunity of hearing to the petitioner or his 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.)