

22.09.2022

Sl no. 15

Ct no. 2

P.M.

WPA 20530 OF 2022

Santosh Kumar Gupta

- Vs -

**Assistant Commissioner of Revenue,
Howrah Zone, BI (South Bengal), The West
Bengal Goods and Services Tax & Ors.**

Ms. Rita Mukherjee,

Mr. Abhijat Das

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader

Mr. T.M. Siddiqui,

Mr. N. Chatterjee,

Mr. V. Kothari

.... For the State

By this writ petition petitioner has challenged the legality of the impugned search and seizure proceeding against which petitioner had already filed earlier another writ petition being WPA 3320 of 2022 which was disposed of by this Court by order dated 14th March, 2022 and which was challenged by the petitioner by way of appeal being MAT 651 of 2022 and the appeal Court by its judgement dated 5th July, 2022 disposed of the said appeal by setting aside the order dated 14th March, 2022 and the matter was remanded back to the appropriate authority with the direction to issue fresh show cause notice containing full text of allegation against the petitioner and by the said order of the appeal Court petitioner was granted reasonable time to submit his reply to the show cause notice and

respondent concerned was directed to providing an opportunity of personal or physical or virtual hearing to the petitioner and pass a fresh order on merit in accordance with law.

Petitioner in spite of having such order by the appeal court where respondents authority concerned were given liberty to pass the final order subject to condition laid down in the said order of the appeal Court, now even before passing of such final order by the respondents as per order of the appeal court, petitioner has filed this second writ petition after receiving show-cause notice pursuant to the order of the Division Bench of this Court.

Though petitioner has filed reply to the show-cause notice and even the petitioner has been given opportunity of personal hearing still petitioner is aggrieved by contending that the show-cause notice, which has been issued by the respondents pursuant to the aforesaid order of the Division Bench of this Court, is not legal by challenging the same out of the same search and seizure proceeding.

Considering the factual circumstances of this case I am not inclined to entertain this writ petition for the reason that the whole intention of the petitioner is stall the impugned investigation

proceeding and petitioner is adamant and is not cooperating with respondent assessing officer who is proceeding on the basis of Division Bench order of this Court.

In view of the facts recorded herein, this writ petition being WPA 20530 of 2022 is dismissed with cost of Rs. 10,000/- to be paid by the petitioner to the Calcutta High Court Bar Association Lawyers' Benevolent Fund for indulging in multiplicity of proceeding involving the same search and seizure proceeding.

(Md. Nizamuddin, J.)