

05.04.2022.

p.b.
Sl. No.12.

20484 of 2019

M/s. Pataka Industries Pvt. Ltd. & Anr.

-vs-

Union of India & Ors.

with

CAN No.1 of 2020

(Old CAN No.33 of 2020)

with

WPA No.20488 of 2019

with

CAN No.1 of 2020

(Old CAN No.34 of 2020)

with

WPA No.20491 of 2019

with

CAN No.1 of 2020

(Old CAN No.35 of 2020)

with

WPA No.20494 of 2019

with

CAN No.1 of 2020

(Old CAN No.36 of 2020)

with

WPA No.11343 of 2020

with

WPA No.11344 of 2021

with

WPA No.11345 of 2021

and

WPA No.11348 of 2021

Mr. N. K. Chowdhury,
Mr. Arijit Chakrabarti,
Mr. Nilotpal Chowdhury,
Mr. Prabir Bera.

.....for the petitioner.

Mr. K. K. Maiti,
Mr. Tapan Bhanja,
Ms. Ekta Sinha,
Mr. Aishwarya Rajyashree.

.....for the CGST authority.

Mr. Sujit Mitra,
Mr. Saket Sharma.

.....for the UOI.

Heard learned advocates appearing for the parties.

Pursuant to my order dated 30th March, 2021, Mr. Maiti, learned advocate appearing for the respondent CGST, Bolpur Commissioner, has filed written instruction received from his client which may be kept with the record, for remanding of the matters to the adjudicating authority concerned to consider afresh the matters subject to condition of payment of 3.5% of the demand in question arises out of the impugned adjudication proceeding. Considering the facts and circumstances of the case, all these writ petitions are disposed of by setting aside the impugned adjudication orders and remanding the cases to the adjudicating authority concerned to consider afresh all these cases in accordance with law and by passing a reasoned and speaking order after observing principles of natural justice and petitioner will be entitled to take all the points raised in this writ petition, before the adjudicating authority, in course of fresh adjudication proceeding. This order is passed on condition that within four weeks from date, petitioner will deposit 3.5% of the demand in question arising out of the impugned adjudication proceedings which is to be deposited in favour of the Commissioner CGST & CX, Bolpur Commissioner who on receipt of the same will invest the same in a short term fixed deposit with a nationalized bank initially for a period of one year and shall hand over a photo copy of the

certificate of such fixed deposit to the petitioner. It is recorded that encashment of the said fixed deposit will arise only after the final outcome of the adjudication proceedings which shall be completed by the adjudicating authority expeditiously and preferably within six months from the date of communication of this order. It is recorded that this order of setting aside the impugned order and remand is a conditional order and in case of default by the petitioner in depositing the amount in question within the time stipulated herein the impugned adjudication order will automatically revive. It is clarified that the aforesaid payment should be treated as a deposit and a condition precedent for fresh adjudication of the matter.

With this observation and direction, all these writ petitions and connected applications stand disposed of.

(Md. Nizamuddin, J.)