24.11.2022.
p.b.
Sl. No.42.

W.P.A. 24558 of 2022

Maxxcab Wires & Cables Pvt. Ltd. & Anr.
Vs.
State Tax Officer, Bureau of Investigation,
North Bengal Headquarter & Ors.

Mr. Himangshu Kr. Ray,
Mr. Subhasish Poddar.
........for the petitioner.
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu.
.........for the State.

By this writ petition, petitioner has challenged the impugned notice dated 27th October, 2022 being Annexure P-7 to the writ petition and subsequent order dated 4th November, 2022 under Section 129(3) of the WBGST Act, on the ground that the same is a non-speaking order and petitioner further submits that the impugned notice itself is in total non-application of mind since the notice was issued on 27th October, 2022 and petitioner was asked to appear before the adjudicating authority on 3rd October, 2022 which had already been expired long back. Petitioner also prays for release of the goods and vehicle in question, on the ground that there was a breakdown of the vehicle and the period was less than 24 hours.

Considering the facts and circumstances of this case, the impugned order dated 4th November, 2022 being

Annexure P-9 to the writ petition is set aside and the matter is remanded back to the adjudicating authority concerned to pass a fresh speaking order after giving an opportunity of hearing as well as allowing the petitioner to make fresh appropriate representation against the aforesaid show-cause notice dated 27th October, 2022. Such objection shall be filed by the petitioner within two weeks from date and the respondent concerned shall dispose the same within two weeks from the date of receipt of such objection. Respondents shall also consider the prayer for release of the goods and vehicle of the petitioner in accordance with law.

With this observation and direction, this writ petition being WPA 24558 of 2022 is disposed of.

(Md. Nizamuddin, J.)