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WPA 24733 of 2022

Kishore Kumar Kedia
Vs
Union of India & Ors.

Mr. Arijit Chakraborti,
Mr. Deep Sharma
... For the Petitioner.
Mr. K.K. Maiti,
Mr. Tapan Bhanja
... For the CGST Authority.
Mr. Debasish Saha
... For the SBI.
Mr. Sudipta Maiti
... For the UOI.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned action of the respondents authority concerned making recovery of demand against the petitioner from his Bank Account on the basis of the order in original dated 1st October, 2008, on the ground that the transaction involved pertaining to the period when the petitioner had already retired from the Partnership Firm M/s. Reliable Steel Industries. Petitioner submits that he had already retired on 7th April, 2005 and the adjudication order pertains to the period October, 2008. Petitioner submits that against such grievance, petitioner has already made several representations before the respondent authorities concerned from time to time which are part of the Annexure to this writ petition and last of such representation was made on 10th of June, 2022 being

Annexure P-10 at page 44 of the writ petition and petitioner submits that till date the respondents concerned are sitting over the said representation and has not considered and disposed of the same.

Considering the facts and circumstances of the case this writ petition being WPA 24733 of 2022 is disposed of by directing the respondent authority concerned to consider and dispose of the aforesaid representation dated 10th June, 2022 in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or his authorised representative within eight weeks from the date of communication of this order.

The respondents authority concerned shall also initiate proceedings for recovery of the demand in question against the partner/proprietor or the firm if it is in existence at present and if it is found that the adjudication order involves the period, then against them who were the actual partners and proprietors at the relevant time.

Till the disposal of the aforesaid representation, no further coercive action shall be taken against the petitioner and any further action of recovery will depend upon the final out come of the disposal of the aforesaid representation.

(Md. Nizamuddin, J.)

