

**05.12.2022**

Sl no. 6

Ct no. 2

P.M.

**WPA 25531 OF 2022**

**M/s. Hemendra Ojha & Co.**

**- Vs -**

**The State of West Bengal & Ors.**

Mr. Abhratosh Majumder, Sr. Adv.  
Mr. Sayan Sinha,  
Mr. Soham Kumar,  
Mr. Adil Naser

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader  
Md. T.M. Siddiqui,  
Mr. N. Chatterjee,  
Mr. V. Kothari

.... For the State

Heard learned Counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 22<sup>nd</sup> August, 2022 passed by the adjudicating authority under the WBGST Act, inter alia on the ground of violation of principle of natural justice by not providing the petitioner opportunity of personal hearing.

Considering the submission of the parties and in the interest of justice the aforesaid impugned order is set aside without going into the merit of the same, on the ground of violation of principle of natural justice and the matter is remanded back to the adjudicating authority concerned to pass a fresh speaking order in accordance with law after giving

opportunity of hearing to the petitioner or its authorized representatives. At the time of hearing petitioner shall be entitled to urge all the grounds before the adjudicating authority which has been raised in this writ petition. The respondent authority concerned shall pass final adjudication order within six weeks from the date of communication of this order without granting any unnecessary adjournment.

With this observation and direction this writ petition being WPA 25531 of 2022 is disposed of.

**(Md. Nizamuddin, J.)**