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WPA 27424 of 2022

M/s. RLJ Exports Private Limited & Anr.

Vs

The Assistant Commissioner of Revenue, Bureau of Investigation, South Bengal & Ors.

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Jitesh Sah

... For the Petitioners.

Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. D. Ghosh,
Mr. N. Chatterjee

... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioners have challenged the impugned show-cause-notice under Section 74 of the WBGST Act dated 5th December, 2022 being Annexure P-2 at page 25 of the writ petition. It appears that against the show-cause-notice petitioners have already filed reply on 8th December, 2022 as appears at page 34 of the writ petition. Without waiting for the final decision or order to be passed by the respondent authority concerned on the aforesaid reply of the petitioners it has filed this writ petition which according to me is premature and on that ground alone I am not inclined to entertain this writ petition and grant any relief to the petitioners except directing the respondent authority concerned to consider and dispose of the aforesaid reply of the petitioners dated 8th December, 2022 in accordance

with law and by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioners or its authorised representative within two weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 27424 of 2022 is disposed of.

(Md. Nizamuddin, J.)