

**CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
APPELLATE SIDE**

**06.09.2022
Crt. No.3.
K.B./b.r.
Item No.16.**

WPA 2549 of 2022

***M/s. Mega Basket and Another
-Vs.-
The State of West Bengal and others.***

**Mr. Sanjoy Mazoomdar
Ms. Sukanya Adhikary
.....for the petitioners.**

**Mr. Bikramaditya Ghosh
Mr. Momenur Rahaman
..... for the State.**

Learned Counsel for the petitioners and the Learned Counsel for the respondents are present.

The petitioners have challenged the order passed by the Joint Commissioner, West Bengal issued under Section 73 of the West Bengal Goods and Services Act.

Learned Counsel for the petitioner submits that the show cause notice was issued by the concerned authority on 17th

February, 2022 and as per the provision thirty days period is required to be given to the petitioner. But in the instant case the respondent authorities without waiting the thirty days of the stipulated period have passed an order on 17th March, 2022, i.e. on 28th day.

Learned Counsel for the petitioners submits that in view of the order dated 17th March, 2022, the respondent authorities have also deducted an amount of Rs.4,68,112/- on 25th July, 2022 from the electronic cash credit ledger of the petitioner.

The petitioner submits that the action of the respondent authorities is bad and illegal and have not acted in accordance with law.

Learned Counsel for the respondents fairly submits that inadvertently the respondent authorities have passed the order under Section 73 of the Act on the 28th day without waiting the thirty days as provided under law.

In view of the submissions made by the respective parties and considering the documents available on record, this Court finds that the order passed by the Joint Commissioner, West Bengal is not in accordance with law and accordingly the same is set aside and quashed.

Consequently, the respondents are directed to remit the amount of Rs.4,68,112/- in the account of the petitioner within a week from date, but this order will not prevent the respondents from taking appropriate action against the petitioner in accordance with law.

WPA 2549 of 2022 stands disposed of.

All concerned parties shall act in terms of the copy of the order downloaded from the official website of this Court.

Urgent Photostat certified copy of the order, if applied for, be supplied to the parties on compliance of necessary formalities.

(Krishna Rao, J.)