

**High Court at Calcutta
In The Circuit Bench At Jalpaiguri
Appellate Side**

WPA 2725 OF 2022

03.11.2022

Sl no. 72
Ct no. 2
P.M.

**Biswajit Biswas.
- Vs -
Assistant Commissioner of Revenue, Bureau
of Investigation (BoI) & Ors.**

Ms. Jagriti Mishra,
Mr. Debayan Goswami,
Mr. Subham Gupta

... for the petitioner

Mr. Subir Kumar Saha, AGP
Mr. Bikramaditya Ghosh

... for the State

Heard learned advocates appearing for the parties.

On perusal of the writ petition it appears that a notice dated 6th September, 2022 was issued by the respondent State GST authority concerned as appears at page 68 of the writ petition and it also appears from record that against the aforesaid notice petitioner has already filed the reply on 15th September, 2022 being annexure P/7 at page 75 of the writ petition taking several points including the jurisdiction of the authority concerned in initiating the impugned proceeding against the petitioner by issuing the aforesaid notice.

Considering the facts and circumstances of this case and without going into the merit of the aforesaid reply dated 15th September, 2022 filed by the petitioner I am inclined to dispose of this writ petition being WPA 2725 of 2022 by directing the respondent authority concerned to consider and take a final decision on the aforesaid reply dated 15th September, 2022 in accordance with law by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioner or his authorized representatives within eight weeks from the date of communication of this order and to communicate such decision to the petitioner.

With this observation and direction this writ petition stands disposed of.

(Md. Nizamuddin, J.)