

OD 2

ORDER SHEET

WPO 352 of 2020
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

UNIVERSAL BITUMINOUS INDUSTRIES PVT. LTD.
Vs.
UNION OF INDIA AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 4th January, 2022

(Via Video Conference)

Mr. Ratnanko Banerjee, Sr.Adv.
... for the Petitioner
Mr. Sujit Mitra,
Ms. Pooja Basak, Advs.
...for the respondent no. 1
Mr. Somnath Ganguli,
Mr. Abhradip Maity,
Ms. Priyamvada Singh, Advs.
...for respondent nos. 2 to 4

The Court: Heard learned advocates appearing for the parties.

In this matter petitioner has challenged the impugned show cause notice dated 17th July, 2019 by the Assistant Commissioner concerned of CGST being annexure P-5 to the writ petition, details of the reasoning for show cause will be reflected from the aforesaid impugned show cause notice. Petitioner has also filed a supplementary affidavit annexing its reply to the impugned show cause notice issued by the respondent authorities concerned on 20th December, 2021 being annexure K to the writ petition.

Considering the submissions of the parties I am of the view that this writ petition is premature and respondents concerned should be given an opportunity to consider the reply to the impugned show cause notice and in view of this fact this writ petition being WPO 352 of 2021 is disposed of by directing the Assistant Commissioner of CGST/ respondent no. 3 to consider and pass final order in accordance with law and by passing a reasoned and speaking order on the aforesaid reply to the impugned show cause notice after giving an opportunity of hearing to the petitioner or its authorised representative within eight weeks from the date of communication of this order.

At the time of hearing petitioner shall also be entitled to urge all the points before the respondent authority concerned which has been urged in this writ petition.

(MD. NIZAMUDDIN, J.)

