

ORDER SHEET

WPO/2589/2022  
IN THE HIGH COURT AT CALCUTTA  
CONSTITUTIONAL WRIT JURISDICTION  
ORIGINAL SIDE

M/S. ROADWINGS INTERNATIONAL PRIVATE LIMITED  
VS  
UNION OF INDIA AND ORS.

BEFORE:  
The Hon'ble JUSTICE MD. NIZAMUDDIN  
Date: 21<sup>st</sup> November, 2022.

Appearance:  
Mr. Aditya Dutta, Adv.  
Mr. Akash Dutta, Adv.  
...For the Petitioner  
Mr. Amit Kr. Chaturvedi, Adv.  
...For Union of India  
Ms. S. Rajashree, Adv.  
...for CGST

The Court: Heard learned advocate appearing for the parties.

Affidavit of service filed in Court be kept with the record.

By this writ petition, petitioner has challenged the impugned ex parte order of adjudication dated 27<sup>th</sup> July, 2022 passed by the adjudicating Authority under CGST Act on the ground of violation of principles of natural justice by not granting adjournment in spite of making specific prayer by the petitioner's letter dated 12<sup>th</sup> July, 2022 as appears at page 25 of the writ petition.

On perusal of the aforesaid impugned order I find that there is no reference of the aforesaid adjournment application of the petitioner as to whether the same was considered or rejected.

Considering the submissions of the parties and in the interest of justice the aforesaid impugned order dated 27<sup>th</sup> July, 2022 without going into the merit of the same, only on the ground of violation of principles of

natural justice, is set aside and the matter is remanded back to the adjudicating Authority concerned to pass fresh order in accordance with law after giving opportunity of hearing to the petitioner or its authorised representative within four weeks from the date of communication of this order.

With this observation and direction, this writ petition being WPO 2589 of 2022 is disposed of.

(MD. NIZAMUDDIN, J.)

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