

30.01.2023.
p.b.
Sl. No.6.

W.P.A. 634 of 2023

M/s. Unitech Automobile
Vs.
Union of India & Ors.

Mr. Tarun Chatterjee,
Mr. Prodyut Banerjee,
Mr. Samrat Chowdhury.
.....for the petitioner.

Mr. Rameshwar Sinha.
.....for the UOI.

Mr. U. S. Bhattacharya,
Ms. Ekta Sinha.
.....for the CGST authority.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order in original passed by the respondent CGST authority concerned which is an appellable order. Furthermore, I find on perusal of the impugned order, it is an elaborate order consisting of 16 pages dealing on merit of the case I am of the considered view that this case does not fall under those categories of cases where there is any violation of principle of natural justice or that the impugned order is without jurisdiction or is patently contrary to any provision of law. Furthermore, petitioner's submission is not fair before this Court since it has been submitted by the learned advocate appearing for the

petitioner that in this case, no pre-show cause notice was served upon the petitioner while it appears from record even from the pleadings by the petitioner himself in the supplementary affidavit as well as in the impugned adjudication order that pre-show cause notice was served and petitioner was given an opportunity of hearing on the same and after the copy of the pre-show cause notice produced before this Court by the respondents, now petitioner is taking a plea that it was not properly served upon the petitioner while petitioner himself as appears from record has asked for adjournment on the hearing of the aforesaid pre-show cause notice.

In view of the facts and circumstances of this case as appears from record and particularly on the perusal of the impugned detailed order and reasoning given by the respondent adjudicating authority in the impugned order, I am not inclined to interfere with the same and accordingly, this writ petition being WPA 634 of 2023 is dismissed.

(Md. Nizamuddin, J.)