

WPA 2302 OF 2023

10.02.2023

Sl no. 11

Ct no. 2

P.M.

Akash Jaiswal.

- Vs -

The State of West Bengal & Ors.

Mr. S. P. Dalapati.
Mr. S. Thakur,
Dr. B. P. Dutta,
Mr. Safik Dewan

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui
Mr. D. Ghosh,
Mr. N. Chatterjee,
Mr. V. Kothari

... for the State.

Both parties are present.

Pursuant to the order of this Court dated 8th February, 2023, Mr. Ghosh, learned advocate representing the respondent WBGST authority submits that the impugned notice dated 3rd January, 2023 for recovery of the demand in question which shows that the same has arisen out of the order dated 22nd April, 2022 is partially incorrect and the actual date of adjudication was 22nd April, 2019.

Learned advocate appearing for the petitioner submits that the full text of the adjudication order was never served because of which petitioner could not file any appeal till date.

Mr. Ghosh on instruction submits that the department is ready and willing to serve hard copy of the full text of the order upon the petitioner to enable the petitioner to file appeal manually.

Mr. Ghosh shall serve copy of the adjudication order containing the full text, on the petitioner in course of this day and on the basis of hard copy of such adjudication order petitioner will be entitled to file the appeal manually and the period of limitation will run from the date of such service of the adjudication order by Mr. Ghosh.

In view of the facts and circumstances of this case the impugned notice for recovery of the demand in question is set aside. Petitioner shall be entitled to file the appeal manually subject to fulfillment of all other formalities under the law.

With this observation and direction this writ petition being WPA 2302 of 2023 is disposed of.

(Md. Nizamuddin, J.)