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WPA 3490 of 2023

M/s. Shree Narayan Studios Private Limited
Vs
Ministry of Finance, Department of Revenue & Ors.

Ms. Arunima Lala,
Mr. Basudeb Mukherjee
... For the Petitioner.
Mr. K.K. Maiti,
Mr. Tapan Bhanja
... For the CGST Authorities.

Heard learned Advocates appearing for the parties.

Petitioner has filed this writ petition challenging the impugned order-in-original dated 25th January, 2023 passed by the respondent, Joint Commissioner, Kolkata South CGST, on the ground of violation of principle of natural justice and on the ground that the order is in total non-application of mind.

I have perused the document annexed to the writ petition from where it appears that the petitioner has filed objection on 11th January, 2021 against the impugned show-cause-notice dated 31st December, 2020 while the respondent authority concerned has recorded in the aforesaid impugned order that the petitioner/noticee has not filed any objection to the impugned show-cause-notice, which is contrary to record and perverse and furthermore principle of violation of natural justice has been committed by the Adjudicating Authority concerned by depriving the petitioner to get any recorded reasons on the

issues/objection raised by the petitioner in its reply dated 11th January, 2021 against the impugned show-cause-notice.

Mr. Maiti, learned Advocate appearing for the respondents could not justify and defend the impugned order recording that no reply to the show-cause-notice has been filed which is contrary to record on the face of it.

Considering the facts and circumstances as appears from record and submission of the parties, the impugned adjudication order dated 25th January, 2023 is set aside and the matter is remanded back to the respondent authority concerned to pass a fresh order in accordance with law after giving an opportunity of hearing and considering and dealing with the objection raised by the petitioner against the aforesaid show-cause-notice, within a period of eight weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 3490 of 2023 is disposed of.

(Md. Nizamuddin, J.)