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WPA 4103 of 2023

Durgapur Diesel Sales & Service

Vs

Assistant Commissioner, Central Goods and Services
Tax and Central Excise, Durgapur-II Division, Bolpur
Commissionerate & Ors.

Mr. Debanuj Basu Thakur,

Mr. Srshendu Banerjee

... For the Petitioner.

Mr. Shiv Shankar Banerjee,

Mr. Tapan Bhanja

... For the CGST Authorities.

Mr. Asum Dipta Santra

... For the UOI.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned demand by alleging that the same has been raised without issuing any show-cause-notice at any point of time and considering such allegation of the petitioner learned Advocate appearing for the respondents CGST Authorities, was directed to take appropriate instructions from the department by verification of record and pursuant to the aforesaid direction, learned Advocate appearing for the respondents has produced a document to show that the petitioner had made totally false allegation, which is established by acknowledgement of receipt of show-cause-notice dated 23rd April, 2021 which was duly received by the petitioner.

Considering such unfairness and misconduct on the part of the petitioner this writ petition being WPA 4103 of 2023 is dismissed with a costs of Rs.5,000/- to be paid by the petitioner to the department within two weeks from date.

(Md. Nizamuddin, J.)