

16.03.2023
PB
Sl. No.39.

WPA 4457 of 2023

M/s. Sree Biswakarma Scrap
Processing Udyog & Anr.

Vs

Assistant Commissioner of CGST &
CX (A/E), Bolpur Commissionerate & Ors.

Mr. Jaweid Ahmed Khan,
Mr. Bhaskar Sengupta,
Mr. Talha Ahmed Khan.

... For the Petitioner.

Mr. B. P. Banerjee,
Ms. Manashi Mukherjee.

.....for the CGST Bolpur.

Mr. D. Trivedi,
Mr. S. K. Tiwari.

.....for the respondent no.3.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu.

.....for the State.

Heard learned advocates appearing for the
parties.

Petitioner has filed this writ petition being
aggrieved by the action of the respondent authority
concerned blocking the petitioner's Electronic Credit
Ledger and recovery of tax allegedly after such
unblocking which according to Mr. Khan, learned
advocate appearing for the petitioner is not permissible
under the law. It appears on perusal of the writ
petition that for the redressal of the aforesaid

grievance, petitioner has made a representation and sent the same by post which has been received by the office of the respondent authority concerned on 20th January, 2023. Such representation has been annexed to this writ petition being Annexure P-3.

Without going into the merit of the aforesaid representation, the respondent authority concerned is directed to consider and dispose of the aforesaid representation being Annexure P-3 to the writ petition in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or its authority representatives, within a period of two weeks from the date of communication of this order. At the time of hearing, petitioner shall be entitled to take all the points raised in this writ petition.

With this observation, this writ petition being WPA 4457 of 2023 stands disposed of.

Since this writ petition has been disposed at the motion stage without calling for affidavits, allegations contained in the writ petition shall be deemed to have been denied by the respondents.

(Md. Nizamuddin, J.)

