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WPA 5744 of 2023

Kamal Ahmed
Vs
Assistant Commissioner of State Tax, Bureau of Investigation(South Bengal) Head Quarter & Ors.

Mr. Saurabh Sankar Sengupta,
Mr. Indranil Biswas
… For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. D. Ghosh,
Mr. N. Chatterjee,
Mr. D. Sahu
… For the State.
Mr. Bibekananda Sinha Ray
… For the UOI.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned show-cause-notice dated 4th January, 2023, under Section 74 of the WBGST Act on the ground of jurisdiction of such authority by contending that the basis of issuance of such notice is the same materials on the basis of which another authority at Khargapur has already initiated a proceeding and concluded the proceeding after voluntary payment of demand in question. It appears on perusal of the writ petition that against the aforesaid show-cause-notice dated 4th January, 2023, petitioner has given reply to the same on 1st March, 2023.

Considering the facts and circumstances of the case and submission of the parties this writ petition being WPA 5744 of 2023 is disposed of by directing the respondent authority concerned to consider and dispose of the aforesaid reply to the show-cause-notice in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner of his authorised representative, within a period of four weeks from the date of communication of this order.

Till such final order is passed on the aforesaid reply to the show-cause-notice, there shall not be any further proceeding in the matter and any further proceeding will depend upon the final out come of the order to be passed on the aforesaid reply to the show-cause-notice.

In addition, in course of hearing petitioner will be entitled to take all the points raised in this writ petition, before the respondent authority concerned.

(Md. Nizamuddin, J.)