

04.04.2023

Sl no. 22

Ct no. 2

P.M.

WPA 6338 OF 2023

Surya Alloy Industries Limited & Anr.

- Vs -

The State of West Bengal & Ors.

Mr. Arijit Chakrabarti,
Mr. Debsoumya Basak,
Mr. Subhas Chandra Jana,
Mr. Prabir Bera,
Mr. Deepak Sharma,
Mr. Viswajit Neogi (Dasgupta)
... For the Petitioner.

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. D. Ghosh,
Mr. N. Chatterjee,
Mr. D. Sahu
... for the State.

Heard learned advocates appearing for the respective parties.

By this writ petition, petitioners have challenged the impugned order dated 28th November, 2022 passed by the respondent authority concerned under the WBGST Act pursuant to the order of this Court dated 20th April, 2022 in WPA 6430 of 2022 by which the said authority was directed to consider and dispose of the representations of the petitioners dated 11th March, 2022 and the reply against the show cause notice dated 12th March, 2022 after giving an opportunity of hearing to the petitioners.

It appears from record that while passing the aforesaid impugned order that no opportunity of hearing by issuing any notice was given to the petitioners before passing the aforesaid impugned order which was mandatory on the said authority in view of order of this Court date 20th April , 2022 and further that the reply to the show-cause notice in question was also not taken into consideration.

These allegations could not be denied or contradicted by Mr. Ghosh, learned advocate appearing for the respondents.

Considering the facts and circumstances of this case it appears that the respondent authority concerned has passed the aforesaid impugned order in total non-application of mind and also in defiance of earlier order dated 20th April, 2022 which is not appreciated by this Court.

In view of the discussion made above the aforesaid impugned order dated 20th April, 2022 is set aside and the matter is remanded back to the Assessing Officer to pass a fresh order strictly in compliance of the direction by this Court in order dated 20th April, 2022 in WPA 6430 of 2022 within a period of eight weeks from the date of communication of this order.

With this observation and direction this writ
petition being WPA 6338 of 2023 is disposed of.

(Md. Nizamuddin, J.)