

10.04.2023

Sl no. 17

Ct no. 2

P.M.

WPA 6506 OF 2023

M/s. Mukherjee Enterprises.

- Vs -

**Commissioner of CGST & CX, Kolkata
South Commissionerate & Ors.**

Mr. Avra Mazumder,

Mr. Ramesh Kumar Patodia,

Ms. Megha Agarwal

Mr. Suman Bhowmick

... for the petitioner

Mr. K. K. Maiti

... for the respondent NO. 1

Mr. Shaunak Ghosh

... for Union of India

Learned advocate for the petitioner appears and files affidavit of service which may be kept with the record.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by inaction on the part of the respondent CGST authority concerned to consider its representation dated 6th February, 2023 being annexure P/4 to the writ petition making prayer correction of GSTN number in the invoice of outward supply in question for the period from March 2021 to March, 2022.

None appears for the respondent CGST authority concerned in spite of service.

Mr. Maiti who generally represents the CGST authority shall be served a copy of the writ petition which in fact has been served upon Mr. Maiti in Court. Appearance of Mr. Maiti may be regularized .

Details of the grievance will appear from the said representation.

Mr. Mazumdar, learned advocate appearing for the petitioner relies on some decisions of different High Courts.

Considering the facts and circumstances of this case and submission of the parties this writ petition being WPA 6506 of 2023 is disposed of by directing the respondent CGST and CX, Kolkata South to consider and dispose of the aforesaid representation of the petitioner dated 6th February, 2023 in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or its authorized representatives, within a period of eight weeks from the date.

In course of hearing of the said representation petitioner shall be entitled to raise all the points raised in this writ petition.

(Md. Nizamuddin, J.)