02.05.2023
PB
Sl. No.12.

WPA 7448 of 2023

Mohammad Hasanoor Jaman Chowdhury & Anr.
Vs
The State of West Bengal & Ors.

Mr. Atish Dipankar Ray,
Mr. Soumyajit Mishra.
... For the Petitioner.

Mr. Soni Ojha,
Ms. Sonia Nandy.
.......for the respondent no.5/bank.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh,
Mr. N. Chatterjee.
.........for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned demand notices dated 14th July, 2022, 15th July, 2022 and notice dated 26th July, 2021 demanding interest relating to tax. This writ petition has been filed on 23rd March, 2023 as appears from record against the aforesaid impugned demand relating to interest issued in July, 2022. First of all, the aforesaid demand relating to interest is an appellable order under Section 107 of the WBGST Act which petitioner has not availed and allowed the statutory period of appeal to expire and even approached this writ court almost eight months after raising the aforesaid demand. The sole case of the petitioner against the impugned demand is that the same has been issued without issuing any show-cause notice or giving any opportunity of hearing. Admitted position of fact as appears on perusal of the aforesaid impugned demand that in the aforesaid demand itself, it has been recorded that petitioner neither paid the interest demand which was intimated to the petitioner on 23rd May, 2022 through the petitioner's registered E-mail I.D. nor petitioner raised any objection against the said intimated demand of interest and as a result, the officer concerned had no option but to take steps for realization. Not only that, before the issuance of the aforesaid impugned demand dated 15th July, 2022, even after receiving the aforesaid demand petitioner has chosen not to raise any objection against the aforesaid demand relating to interest when the adjudicating officer itself has indicated in the aforesaid impugned notice dated 15th July, 2022 that the petitioner could have raised objection which certainly means an opportunity of hearing for the petitioner and if the petitioner did not want to avail opportunity of filing objection either after getting intimation through its E-mail on 23rd May, 2022 or even after receiving intimation for payment on 11th November, 2022 and 17th January, 2023, such conduct of the petitioner does not deserve any sympathy and consideration on a flimsy plea of not issuing any show-cause notice or not providing any opportunity of hearing before taking coercive steps for recovery after raising the demand repeatedly and choosing not to file any objection and taking a hyper-technical plea that first notice of hearing should be issued to him then he will file any objection.

In view of the discussions made above, this writ petition being WPA 7448 of 2023 is dismissed.

(Md. Nizamuddin, J.)