

16.05.2023

PB

Sl. No.22.

WPA 8123 of 2023

M/s. K B Engineers

Vs

Assistant/Deputy Commissioner
Junglepur Division, Haldia CGST &
CX, Commissionerate & Ors.

Mr. Avra Mazumder,
Mr. Ramesh Kr. Patodia,
Ms. Megha Agarwal,
Mr. Suman Bhowmik,
Mr. Samrat Das.

... For the Petitioner.

Mr. B. P. Banerjee,
Mr. Tapan Bhanja.

.....for the CGST authority.

Mr. S. Bera,
Mr. A. Pandey.

.....For the UOI.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition raising two fold grievances, namely, the allegation of sitting over series of the representations of the petitioner for rectification of its return relating to GSTR-3B and secondly, against the impugned show-cause notice dated 24th January, 2023, issued by the respondents CGST authority concerned by which petitioner was asked to give reply within one month from the date of receipt of such impugned show-cause notice which petitioner has not replied and taken time twice as appears from record.

So far as the allegation of non-consideration of petitioner's representations are concerned, Mr. Banerjee, learned advocate representing the respondent CGST authority submits that the last such representation dated 25th August, 2022 has already been taken into consideration at the time of issuing show-cause notice. Now, so far as interference of the impugned show-cause notice is concerned, this Court is not inclined to interfere against the show-cause notice since it is not without jurisdiction or that it has been issued by a person having inherent lack of jurisdiction.

Considering the facts and circumstances of this case and submission of the parties, this writ petition being WPA 8123 of 2023 is disposed of by extending time to give reply to the impugned show-cause notice dated 24th January, 2023 by two weeks from date and if such reply is filed by the petitioner, the same shall be considered and disposed of 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. At the time of hearing, petitioner shall be entitled to raise all the points raised in this writ petition, before the authority concerned.

(Md. Nizamuddin, J.)

