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WPA 11179 of 2023

Sanpak Business Solutions And Trade LLP & Anr.

Vs

Assistant Commissioner, State Tax, Bureau of
Investigation, South Bengal & Ors.

Mr. Pranit Bag,

Mr. Rowsan Kr. Jha,

Mr. Ghanshyam Jha

... For the Petitioners.

Mr. A. Ray, Ld. GP.,

Mr. T.M. Siddiqui,

Mr. S. Sanyal

... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioners have challenged the impugned action of blocking the Electronic Credit Ledger of the petitioners and also challenged the impugned intimation to show-cause in question. It appears from record that against the aforesaid two grievances petitioners have made a representation on 26th April, 2023 being Annexure P-6 at page 81 of the writ petition. Petitioners submit that the aforesaid action of the respondents blocking its Electronic Credit Ledger is contrary to law laid down by the Hon'ble Gujarat High Court in the case of New Nalbandh Traders vs. State of Gujarat reported in (2022) 136 taxmann.com 284(Gujarat).

Mr. Siddiqui, learned Additional Government Pleader submits that the action of the respondents authority concerned is supported by the law laid by

the Division Bench of this Hon'ble High Court, dated 28th July, 2022 in the case of Basanta Kumar Shaw vs. The Assistant Commissioner of Revenue (MAT 576 of 2022).

Considering the facts and circumstances of the case and submission of the parties this writ petition being WPA 11179 of 2023, is disposed of by directing the respondents authority concerned to consider and dispose of the aforesaid representation of the petitioners dated 26th April, 2023 in accordance with law and by passing a reasoned and speaking order and after taking into consideration the aforesaid judgment of the Hon'ble Gujarat High Court as relied upon by the petitioners, if it is applicable to the case of the petitioners, after giving an opportunity of hearing to the petitioners or its authorised representative, within a period of seven days from the date of communication of this order.

(Md. Nizamuddin, J.)