

WPA 12925 OF 2023

22.06.2023

Sl no. 24
Ct no. 2
P.M.

**Mr. Mahabir Prasad Kedia,
Proprietor of M/s. Sanjay Casting &
Engineering Co.**

- Vs -

**The Deputy Commissioner of State
Tax Howrah Charge, Government of
West Bengal & Ors.**

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Jitesh Sah
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T.M.Siddiqui,
Mr. S. Sanyal
... for the State

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 12th April, 2023 which was uploaded on 13th April, 2023 passed by the WBGST Authority concerned, under Section 73(1) of CGST/WBGST Act 2017 on the ground that the same being non-speaking and without considering the elaborate reply/objection filed by the petitioner on 5th April, 2023 against the show-cause notice dated 18th November, 2022.

I have perused the aforesaid impugned order dated 12th April, 2023 and find the allegation of the

petitioner that the impugned order is non-speaking order is substantially correct. The said order does not deal with the contentions and objection raised by the petitioner in its aforesaid objection to the show-cause notice.

Considering the facts and circumstances of this case and submission of the parties impugned order in original dated 12th April, 2023/13th April, 2023 is set aside and the matter is remanded back to the adjudicating authority concerned to pass a fresh speaking order in accordance with law after giving an opportunity of hearing to the petitioner or its authorized representatives and after taking into consideration the aforesaid objection of the petitioner, within a period of eight weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 12925 of 2023 stands disposed of.

(Md. Nizamuddin, J.)