

16.06.2023
Item No.9
gd/ssd

MAT/1064/2023
IA NO: CAN/1/2023
M/S DATTA IRON & STEEL PVT. LTD. AND ANR.
VS
DEPUTY DIRECTOR, DIRECTORATE
GENERAL OF GOODS AND SERVICES
TAX INTELLIGENCE, SNU EAST AND ORS.

Mr. Vinay Kr. Shraff,
Ms. Priya Sarah Paul,
Mr. R. Banerjee,
Ms. S. Dey
..for the Appellants.

Ms. Rajyashree Venket Kundalia,
Mr. Abhradip Maity
..for the Respondent DGGI.

1. This intra court appeal is directed against the order passed by the learned Single Bench dated 6th June, 2023 in WPA 9448 of 2023 by which the learned Single Bench declined to grant any interim order as sought for by the writ petitioners but directed affidavit-in-opposition to be filed by the respondents within four weeks and reply, if any, within two week thereafter. The writ petition was directed to be listed for final hearing in the monthly list of August, 2023

2. The petitioners had impugned a show cause notice issued by the respondent department in the writ petition and has rightly held by the learned Single Bench the question of granting an inter order staying all further proceedings of the show cause notice could not have been granted. In any event, the appellants

question the methodology and jurisdiction in issuance of the show cause notice.

3. Therefore, we are of the view that the respondents should file their affidavit-in-opposition at the earliest and reply, if any, to the said affidavit can be filed by the appellants and the writ petition can be sent down for hearing earlier than August, 2023.

4. In the light of the above, the appeal stands disposed of by directing the respondents to file their affidavit-in-opposition not later than 5th July, 2023, reply, if any, within 10th July, 2023 and let the matter be listed before the learned Single Bench in the week commencing 17th July, 2023.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(UDAY KUMAR, J.)