

WPA 14688 OF 2023

04.07.2023

Sl no. 19

Ct no. 2

P.M.

M/s. Alvin Industries

- Vs -

**Assistant Commissioner State Tax,
Goods and Service Tax, Baruipur
Charge & Ors.**

Mr. Rituraj Chakraborty
... for the petitioner

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

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order in original dated 16th May, 2023 passed by the WBGST authority concerned on the ground of violation of principle of natural justice by not taking into consideration and dealing with its contention made in its representation dated 1st march, 2023 and particularly paragraph 3 of the said representation being annexure P/3 to the writ petition.

I have perused the aforesaid impugned order and find that though the aforesaid representation has been referred in the aforesaid impugned order

but the respondent adjudicating authority has not considered and discussed and dealt with the contentions /issues raised by the petitioner in the aforesaid representation.

Mr. Siddiqui, learned Additional Government Pleader representing the respondent WBGST authority could not justify the aforesaid impugned order by his argument and submission.

Considering the facts and circumstances and this case and submission of the parties this writ petition being WPA 14688 of 2023 is disposed of by setting aside the aforesaid impugned order dated 16th May, 2023 on the round of violation of principle of natural justice despite the aforesaid impugned order is an appellable order and the matter is remanded back to the adjudicating authority concerned to pass a fresh order in accordance with law after taking into consideration the contentions raised by the petitioner in its aforesaid representation dated 1st March, 2023 and after giving an opportunity of personal hearing to the petitioner or its authorized representatives, within a period of eight weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 14688 of 2023 stands disposed of.

(Md. Nizamuddin, J.)