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WPA 15139 of 2023

Sanpak Business Solutions And Trade LLP & Ors.
Vs
Assistant Commissioner, State Tax, Bureau of Investigation, South Bengal & Ors.

Mr. Pranit Bag,
Mr. Ghanshyam Jha
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. T. Chakraborty
... For the State.

Heard learned Advocates appearing for the parties.

Pursuant to the earlier order of this court dated 5th July, 2023, by which one Ms. Chaitali Banerjee, Assistant Commissioner, State Tax, Bureau of Investigation, South Bengal (HQ) was directed to be personally present on the allegation of the petitioners that the earlier order of this court dated 14th June, 2023, was not complied with and that petitioners' Advocate-on-record Mr. Ghanshyam Jha was misbehaved and insulted by the said officer. The said officer was personally present in court on 10th July, 2023 at 10-30 a.m. and her presence was recorded but due to resolution of the Bar, matter could not be heard. Today, the said officer is personally present and files an affidavit on oath and has apologized unconditionally. It also appears from the said affidavit that the conduct of the petitioners is also not appreciable in view of the fact that when the time bound direction was passed by this court upon the said officer to consider and dispose of the representation, in spite of such fact, on the last date of hearing, the petitioners did not provide the said officer all the relevant documents and said that those documents will be sent later on but it was never sent and that the said officer was regularly disturbed by several e-mails threatening the officer that the order of this court has not been complied with. Such conduct of the petitioners is also not appreciable.

Considering the facts and circumstances of the case and the explanation given by Ms. Chaitali Banerjee in her affidavit I find the same is convincing and is accepted and any adverse remarks made by this court against her in the order dated 5th July, 2023, shall be ignored for her service record.

So far as challenge to the impugned show-cause-notice dated 23rd June, 2023, under Section 74(1) of the CGST/WBGST Act, 2017, is concerned, this court is not inclined to interfere with the same at this stage and to grant any relief except extending the time to file reply/response to the same within seven days from date and as a prudence and in view of the situation arisen on earlier occasion, I am of the view that hearing in this matter on the aforesaid impugned show-cause-notice shall be taken by the Deputy

Commissioner of Revenue, Bureau of Investigation, South Bengal who will consider and take a final decision on the reply/response, if filed by the petitioners within the time stipulated herein, within ten days from the date of receipt of such response by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioners or its authorised representative.

It is clarified that this court has not gone into the merits of the impugned show-cause-notice and the officer concerned will apply his own judicious mind in passing the final order on the basis of the aforesaid impugned show-cause-notice, strictly on merit.

Affidavit filed by Ms. Chatali Banerjee, Assistant Commissioner, State Tax, Bureau of Investigation, South Bengal (HQ) be kept with the record.

The personal appearance of Ms. Chatali Banerjee is dispensed with.

With this observation and direction this writ petition being WPA 15139 of 2023 is disposed of.

(Md. Nizamuddin, J.)