

26.07.2023
PB
Sl. No.20.

WPA 16308 of 2023

Dinesh Prasad Shaw
Vs
The Deputy Commissioner, State
Tax, Howrah and Kadamtala Charge
& Ors.

Mr. Prasenjit Burman,
Mr. Soumyajit Mandal.
... For the Petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal.
.....for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned adjudication order dated 9th March, 2023, under Section 73 of the WBGST Act being Annexure P-6 to the writ petition, on the ground of violation of principle of natural justice by denying the petitioner opportunity of personal hearing in spite of specifically asking for the same.

Mr. Siddiqui, learned Additional Government Pleader by order of this Court dated 28th July, 2023, was asked to take instruction on the aforesaid allegation of the petitioner as to whether opportunity of personal hearing was provided to the petitioner or

not before passing the aforesaid impugned order to which Mr. Siddiqui submits that he could not get any specific instruction with supporting documents in this case about opportunity of personal hearing as to whether it was given to the petitioner or not.

Considering the facts and circumstances of the case and submission of the parties, this writ petition is disposed of by setting aside the aforesaid impugned order dated 9th March, 2023, on the ground of violation of principle of natural justice in spite of availability of alternative remedy and the matter is remanded back to the adjudicating authority concerned to pass a fresh order in accordance with law after giving an opportunity of personal hearing to the petitioner or his authorized representatives, within eight weeks from the date of communication of this order.

With this observation and direction, this writ petition being WPA 16308 of 2023 is disposed of.

(Md. Nizamuddin, J.)