WPA 17407 OF 2023

02.08.2023
Sl no. 22
Ct no. 2
P.M.

Sanpak Industries LLP & Ors.

- Vs –

Assistant Commissioner of State Tax Bureau of Investigation, South Bengal & Ors.

Mr. Pranit Bag,
Mr. Ghanshyam Jha,
Mr. Rowsan Kumar Jha
... for the petitioners

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

Heard learned advocates appearing for the parties.

Petitioners have filed this writ petition being aggrieved by inaction on the part of the respondent WBGST authority concerned in considering its reply dated 16th June, 2023 being annexure P/6 to the writ petition filed against the impugned show-cause notice.

Mr. Bag, learned advocate appearing for the petitioners submit that in the aforesaid reply petitioners have raised this grievances. One is relating to blocking of Electronic Credit Ledger (ECL) and another is relating to challenging the issuance of legality of the intimation of the show-cause notice.

Mr. Bag, learned advocate appearing for the petitioners submits that so far as blocking of ECL is concerned the issue is covered in his favour by the order of Gujarat High Court reported in (2022) 136 taxmann.com 284 (Gujarat) in the case of New Nalbandh Traders – Vs – State of Gujarat .

Mr. Siddiqui, learned Additional Government Pleader disputes the applicability of the aforesaid judgement of the Gujarat High Court and he relies on an unreported judgement of the Hon'ble Division Bench of this Court dated 28th July, 2022 in MAT No. 976 of 2022 (Basanta Kumar Shaw, proprietor of M/s. N.M.D. Engineering Works – Vs – The Assistant Commissioner of Revenue, Commercial Taxes and State Tax, Tamluk Charge & Ors.)

Considering the facts and circumstances of this case and submission of the parties this writ petition being WPA 17407 of 2023 is disposed of by directing the respondent authority concerned to consider the aforesaid reply dated 16th June, 2023 in accordance with law and to pass a reasoned and speaking order after considering both the judgements relied upon by both the parties as to which one is applicable in the case of the petitioners, within a period of four weeks from the date of communication of this order.

(Md. Nizamuddin, J.)