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WPA 17420 of 2023

M/s. Coast Line Enterprise
Vs
The State of West Bengal & Ors.

Mr. Arun Kumar Upadhyay,
Mr. Partha Sen
... For the Petitioner.

Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal
... For the State.

Pursuant to and in continuation of the earlier order of this court dated 2nd August, 2023, Mr. Siddiqui, learned Additional Government Pleader has produced a copy of the show-cause-notice which was sent on 6th March, 2023 through e-mail which alleged to have been not received by the petitioner and as a result petitioner could not file any objection to the same. Petitioner submits that in the interest of natural justice, petitioner should be given an opportunity to file an objection to the impugned to the show-cause-notice by which petitioner was asked to file objection/response to the reopening of the impugned summary assessment before passing the impugned order dated 24th March, 2023.

Mr. Siddiqui, learned Additional Government Pleader has handed over a copy of the said show-cause-notice to Mr. Upadhyay the learned Advocate appearing for the petitioner which may be treated as a

date of receipt of the same and petitioner shall be at liberty to file any objection or response to the same and if such objection/response is filed by the petitioner within the time stipulated herein, the same shall be considered in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or its authorised representative. The impugned order dated 24th March, 2023 passed by the respondent/VAT authority is set aside in view of the discussion made hereinabove. In case of failure to file objection within stipulated time, impugned order will revive.

With this observation and direction this writ petition being WPA 17420 of 2023 is disposed of.

(Md. Nizamuddin, J.)