

18.10.2023
Item No.13
gd/ssd

MAT/1371/2023
IA NO: CAN/1/2023
NATIONAL PLASTIC HOUSEHOLD
PRODUCTS PRIVATE LIMITED
VS
STATE OF WEST BENGAL AND ORS.

Ms. Sweta Mukherjee
..for the Appellant.

Md. T.M. Siddique
..for the State.

1. This intra court appeal by the writ petitioner is directed against the order passed on 19th July, 2023 in WPA 14980 of 2023.

2. In the said writ petition the appellant had challenged the adjudication order dated 4th May, 2023 which is passed under Section 74(9) of the WBGST Act, 2017.

3. The main challenge to the order was on the ground of violation of principles of natural justice and it is submitted that the summary of the show cause notice was uploaded in a particular portal and the show cause notice in a different portal/tab and the appellant was not aware of the same. This fact appears to be not in dispute and in the order impugned in the writ petition the reply which was given at the pre-show cause notice stage has been referred to and the

authority has also recorded that no reply has been filed to the show cause notice in Form GST DRC 01.

4. Considering the peculiar facts and circumstance of the case, we are of the view that one more opportunity can be granted to the appellant to submit their objections on merits.

5. Accordingly, this appeal stands disposed of by directing the appellant to treat the order passed under Section 74(9) of the WBGST Act, 2017 dated 4th May, 2023 as show cause notice and the reply be submitted within three weeks from the date of receipt of the server copy of this order. Thereafter the authority shall afford an opportunity of personal hearing to the appellant and pass fresh orders on merits and in accordance with law.

6. Since more than Rs.82 lakhs has already been recovered from the appellant, the adjudicating authority is directed to adjudicate the case expeditiously and pass appropriate orders.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)