

21.08.2023
PB
Sl. No.15.

WPA 19057 of 2023

Srikant Rai
Vs
The Assistant Commissioner of
CGST, Barrackpore & Khardah
Division, Kolkata North CGST & CX
Commissionerate & Ors.

Mr. Pranit Bag,
Mr. Rowsan Kr. Jha.
... For the Petitioner.
Mr. K. K. Maiti,
Mr. Tapan Bhanja.
.....for the CGST authority.
Mr. Rananjay Chatterjee.
.....for the UOI.
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 show-cause notice dated 3rd June, 2023, being Annexure P-2 to the writ petition for cancellation of petitioner's registration and suspending the petitioner's registration, on the ground that the aforesaid impugned show-cause notice dated 3rd June, 2023, is non-speaking and having just one line order without furnishing any reason or material to the

petitioner and the same has been issued simply in Form GST-REG-7.

Mr. Maiti submits that the reason for issuance of such impugned show-cause notice is available with the record and has produced the relevant documents also in this regard but the principle of natural justice demands that the person against whom a show-cause notice has been issued to give response/reply to the same must contain reason and some materials alongwith such notice to give effective response to the same which is absent in this matter. Though Mr. Maiti submits that some reason has been uploaded in the portal but I have perused the same which according to me is not sufficient and is without having any sufficient material.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 19057 of 2023 is disposed of by directing the respondent CGST authorities concerned to furnish materials in detail in support of the impugned show-cause notice within three days from date and granting liberty to the petitioner to file reply/response to the impugned show-cause notice within one week from the date of receipt of such materials to be supplied by the respondents and the authority concerned to consider and take a final decision in accordance with law and

by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioner or his authorized representatives within 7 days from the date of receipt of such response/reply.

With this observation and direction, this writ petition being WPA 19057 of 2023 is disposed of.

(Md. Nizamuddin, J.)