**24.8.2023**
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**WPA 20053 of 2023**

M/s. Ray Tele Service
Vs
The Commissioner of Central Goods and Services Tax & Central Excise, Durgapur Audit Commissionerate, & Ors.

Ms. Ritika Kurmy,
Ms. Priya Sarah Paul,
Mr. Debayan Duta
… For the Petitioner.
Mr. K.K. Maiti,
Mr. Tapan Bhanja
… For the Respondent Nos. 1,2 & 3.
Mrs. Rajashree Venket Kundalia,
Mr. Abhradip Maity
… For the Respondent No.4.

Heard learned Advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by the action of the respondent authority attaching the Bank Account in question of the petitioner dated 1st August, 2023, being Annexure P-1 to the writ petition. It appears from the record that against the aforesaid grievance, petitioner has made a representation before the Assistant Commissioner, CGST and Central Excise, Durgapur, GST Division-II on 7th August, 2023 being Annexure P-11 to the writ petition.

Mrs. Kundalia, learned Advocate appearing for the respondent/CGST authority submits that the Superintendent, CGST, Range-3, Durgapur-II/respondent No.4 is the appropriate authority to consider the grievance of the petitioner regarding the attachment of Bank Account in question.

Considering the facts and circumstances of the case and submission of the parties this writ petition being WPA 20053 of 2023, is disposed of by directing the respondent No.4 to consider and dispose of the aforesaid representation of the petitioner dated 7th August, 2023 and to take a decision for lifting the Bank attachment in question of the petitioner 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, within a period of two weeks from the date of communication of this order.

Since this writ petition is disposed of without calling for affidavits by the parties, the allegations in the writ petition should be deemed to have been denied by the respondents.

**( Md. Nizamuddin, J. )**