

17.11.2023
Item No.10
gd/ssd

MAT/1710/2023
IA NO: CAN/1/2023
SRIKANT RAI
VS
UNION OF INDIA AND ORS.

Mr. Pramit Bag,
Mr. Rowsan Kr. Jha
..for the Appellant.

Mr. Aryak Dutt
..for the Respondent No.1.

Mr. K.K. Maiti,
Mr. Tapan Bhanja
..for the Respondent/CGST Authority.

1. This intra court appeal is directed by the writ petitioner against the order passed by the learned Single Bench dated 21st August, 2023 in WPA 19054 of 2023.

2. The writ petition stood disposed of by directing the authority to consider the representation given by the petitioner dated 12th July, 2023 and pass reasoned and speaking order after affording an opportunity of hearing to the petitioner.

3. The appellant-assessee was heard and it is reported by the learned standing counsel for the department that a speaking order dated 05.09.2023 has been passed by the authority concerned and the said order has been communicated to the assessee. The copy of such order has been placed before this

court and shall be furnished to the learned advocate for the appellant.

4. In the light of the above, the order and direction passed in the writ petition having worked itself out, we dispose of this appeal by giving liberty to the petitioner to question the speaking order dated 05.09.2023 before the appropriate forum, if so advised.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)