

28.11.2023

Sl no. 5

Ct no. 2

P.M.

WPA 22290 OF 2023

Saha Marketing.

- Vs -

Union of India & Anr.

Mr. Promit Majumdar

... for the petitioner

Mr. K. K. Maiti,

Mr. Tapan Bhanja

... for CGST Authorities.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned show-cause cum demand notice being annexure P/8 to the writ petition on the ground that the same is not sustainable in law since it has been issued both under Section 73 and Section 74 of the CGST Act while as per Section 61(3) of the Act the notice can be issued either under Section 73 or Section 74 of the Act and not both.

Considering the facts and circumstances of this case I am not inclined to grant any relief in this writ petition except extending the time to file reply to the impugned show-cause notice by taking all the points raised in this writ petition within a period of two weeks from date and if petitioner files the reply to the same within the time stipulated herein the respondent authority concerned shall consider and

dispose of the said reply in accordance with law and by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioner or its authorised representatives within a period of four weeks from the date of receipt of such reply and till passing further order on the reply to be filed, no coercive action shall be taken against the petitioner.

With this observation and direction this writ petition being WPA 22290 of 2023 stands disposed of.

In case of default in making the reply to the impugned show-cause notice or to attend the hearing to be fixed by the authority concerned, the respondent authority concerned shall be at liberty to proceed against the petitioner in accordance with law.

(Md. Nizamuddin, J.)