

16.11.2023

Sl no. 11

Ct no. 2

P.M.

WPA 22291 OF 2023

Kartik Pramanick.

- Vs -

Union of India & Anr.

Mr. Promit Majumdar

Ms. Suspita Banerjee,

Ms. Sukanya Dutta

... for the petitioner

Mr. K. K. Maiti,

Ms. Tapan Bhanja

.... for CGST authorities.

Heard learned advocates appearing or the parties.

By this writ petition petitioner has challenged the impugned notices dated 20th April, 2023 and 1st May, 2023 intimating the petitioner for initiating proceeding for recovery of the demand in question, on the ground that the same have been issued without issuing any show-cause notice and in support of such contention petitioner relies on the decision of the Hon'ble Karnataka High Court dated 22nd July, 2019 in the case of LC Infra Projects (P) Ltd. – vs – Union of India reported in (2019) 109 taxmann.com 141 (Karnataka) and unreported decision of the Division Bench of the same Court dated 3rd March, 2020 passed in Writ Appeal No. 188 of 2020 (T-RES) confirming the aforesaid order of the Hon'ble Single Bench.

Since almost seven months have been passed from the date of issuance of the aforesaid impugned notices and the department has not taken any further steps, I am inclined to dispose of this writ petition by directing the petitioner to file reply to the aforesaid impugned notice dated 1st May, 2023 which was passed subsequent to the notice dated 20th April, 2023 within a period of two weeks from date by treating the aforesaid notice as a show-cause notice and the respondent authority concerned shall consider and dispose of such reply if it is filed within the time stipulated herein in accordance with law and by passing a reasoned and speaking order and after taking into consideration of the aforesaid judgements relied upon by the petitioner and after giving an opportunity of hearing to the petitioner or its authorised representatives within a period of four weeks from the date of filing of such reply.

No any coercive steps shall be taken on the basis of the aforesaid impugned order till the disposal of the reply to be filed by the petitioner.

In case of failure on the part of the petitioner to file the reply within the time stipulated herein this order will not have any force.

Accordingly this writ petition being WPA 22291
is disposed of.

(Md. Nizamuddin, J.)