03.10.2023
PB
Sl. No.20.

WPA 22902 of 2023

Dalam Tracon Pct. Ltd.
Vs
The Assistant Commissioner of
State Tax, Behala Charge & Ors.

Mr. Anil Kr. Dugar.
... For the Petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
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 27th July, 2023 being Annexure P-5 to the writ petition issued by the respondent WBGST authority concerned, on the ground that the respondent authority concerned has issued notice on 16th May, 2023 on exactly similar ground and which was dropped by them after considering the reply filed by the petitioner.

Considering the facts and circumstances of the case, I am of the considered view that the impugned show-cause notice which is the second one having exactly the same allegation as in the earlier show-cause notice which was dropped by the respondents after being satisfied by the reply and documents produced by the petitioner, the aforesaid impugned show-cause notice dated 27th July, 2023, is not sustainable in law and the same is quashed. However, quashing of this notice will not be a bar on the part of the respondent WBGST authority to issue any fresh notice in future on any new ground if available. All legal consequences will follow automatically in view of quashing of the aforesaid impugned show-cause notice.

With this observation and direction, this writ petition being WPA 22902 of 2023 is disposed off.

(Md. Nizamuddin, J.)