

29.09.2023

Sl no. 36

Ct no. 2

P.M.

WPA 22954 OF 2023

**Shiv Murat Seth Proprietor of
M/s. Shiv Steel Corporation**

- Vs -

**Assistant Commissioner of State Tax
& Ors.**

Mr. Pranit Bag,
Mr. Debdatta Saha,
Ms. Saberi Saha

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal

... for the State

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned notice dated 12th September, 2023 seeking explanation from the petitioner and personal appearance by contending that for personal appearance, as per law the respondent authority will have to issue summons by following the guidelines laid down by the Board which has not been followed in this case.

Considering the facts and circumstances of this case, I am of the view that the respondents are entitled to ask for any explanation from the petitioner by issuing any show-cause notice and for hearing but for personal appearance it has to issue summons by

following the guidelines by the Board which has not been followed in this case.

Accordingly considering the facts and circumstances of this case, the part of the impugned order dated 12th September, 2023 by which petitioner has been asked for personal appearance is set aside and the rest part of the impugned notice remains and petitioner will have to file the reply against the same within two weeks from date and the same shall be considered by the respondent authority concerned in accordance with law and by passing a reasoned and speaking order within four weeks from the date of receipt of such reply.

Respondent will be free to issue summons if presence of the petitioner is required by following the guidelines issued by the Board.

With this observation and direction this writ petition being WPA 22954 of 2023 stands disposed of.

(Md. Nizamuddin, J.)