16.11.2023
PB
Sl. No.34.

WPA 23566 of 2023

M/s. Bappa Enterprise
Vs
Deputy Commissioner of State
Tax, Barasat Charge & Ors.

Mr. Rituraj Chakraborty.
... For the Petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
.......for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 21st July, 2023 of the appellate authority under the relevant provisions of the WBGST Act, by raising a legal issue that the aforesaid impugned order has been passed without taking into consideration the circular dated 17th July, 2023 being No.193/05/2023-GST issued by the Central Board Indirect Taxes and Customs, GST Policy Wing being Annexure P-5 to the writ petition.

Mr. Siddiqui, learned Additional Government Pleader could not dispute the allegation of the petitioner that the aforesaid impugned order has been passed without taking into consideration the aforesaid circular dated 17th July, 2023.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 23566 of 2023 is disposed of by setting aside the aforesaid impugned order dated 21st July, 2023 and the matter is remanded back to the appellate authority concerned to pass a fresh order by taking into consideration the aforesaid circular and after giving an opportunity of hearing to the petitioner or its authorized representatives, within a period of four weeks from the date of communication of this order.

(Md. Nizamuddin, J.)