

22.11.2023

Sl no. 12

Ct no. 2

P.M.

WPA 23858 OF 2023

Asish Ghosh

- Vs -

The Union of India & Ors.

Mr. Asis Bhattacharyya,
... For the Petitioner.

Mr. K. K. Maiti,
Mr. Tapan Bhanja
... for CGST Authorities.

Mr. Surojit Roy Chowdhury,
Mr. Prithu Dudhuria
... for Union of India

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned recovery notice dated 1st September, 2023 under Section 79 of the CGST Act, 2017.

Petitioner submits that petitioner is not liable to pay any taxes indicated in the impugned recovery notice but has not filed any supporting documents before the respondent authority concerned in support of his such contention.

Considering the facts and circumstances of this case and submission of the parties this writ petition being WPA 23858 of 2023 is disposed of by granting liberty to the petitioner to make appropriate representation before the authority concerned with supporting documents against the impugned

recovery notice dated 1st September, 2023 within a week from date. If such representation is made by the petitioner before the authority concerned within a week from date, the authority concerned shall consider and dispose of the same in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or his authorized representatives within four weeks from the date of receipt of such representation and any further action of recovery will depend upon the final order to be passed on such representation.

(Md. Nizamuddin, J.)