

28.11.2023

Sl no. 11

Ct no. 2

P.M.

WPA 23893 OF 2023

Kunjal Synergies Private Limited & Anr.

- Vs -

**Assistant Commissioner of CGST &
CX, Park Street Division, Kolkata
South Commissionerate & Ors.**

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Jitesh Sah

... for the petitioners

Mr. Kaushik Dey,
Mr. Abhradip Maity

... for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned show-cause cum demand notice dated 18th September, 2023 on the ground that reply to the pre-show-cause notice was not properly considered and discussed and dealt with while issuing the impugned show-cause notice.

It is not a case that where no opportunity to file any objection for personal hearing was given to the petitioner. Sufficiency of the reason recorded in the impugned show-cause notice cannot be appreciated by the writ Court when the petitioner still has been given ample opportunity to file reply/objection to the impugned show-cause notice which the petitioner did not avail.

Considering the facts and circumstances of this case and submission of the parties, this writ petition being WPA 23893 of 2023 is disposed of by extending the time to file reply by the petitioner to the impugned show-cause notice dated 18th September, 2023 and also to take all the points raised in this writ petition, to be filed within fifteen days from date and if petitioner files the reply to the same, the same shall be considered and disposed of in accordance with law and by passing a reasoned and speaking order and after giving opportunity of hearing to the petitioner or its authorized representatives within a period of four weeks from the date of receipt of such reply.

(Md. Nizamuddin, J.)