

04.12.2023
PB
Sl. No.16.

WPA 24544 of 2023

Lokenath Construction Pvt. Ltd.
Vs
The Joint Commissioner of State
Tax/Revenue, LTU, West Bengal
& Ors.

Mr. Arnav Chakraborty,
Mr. Aniket Chaudhury.
... For the Petitioner.
Mr. U. S. Bhattacharya,
Mr. Tapan Bhanja.
.....for the CGST Authority.
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 22nd August, 2023, issued by the respondent WBGST authority concerned, by contending that the impugned show-cause notice is in contravention of the view taken by the Division Bench of this Court in the case of Suncraft Energy Pvt. Ltd. Vs. Assistant Commissioner, State Tax, Ballygunge Charge.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 24544 of 2023 is disposed of by directing

the petitioner to file objection to the impugned show-cause notice, within two weeks from date and if such objection is filed, the respondent authority concerned will consider the same in accordance with law and by taking into consideration the aforesaid judgment of the Division Bench as to whether in the facts and circumstances of the case the aforesaid decision of the Division Bench of this Court is applicable to the facts of the petitioner or not, within a period of four weeks from the date of receipt of such objection after giving an opportunity of hearing to the petitioner or its authorized representatives. Till the disposal of such objection, no coercive action shall be taken against the petitioner and any further action by the respondent authority concerned will depend upon the final outcome of the objection to be filed by the petitioner. In case of failure on the part of the petitioner in filing the objection within the time stipulated, this order will not have any force.

With this observation and direction, this writ petition being WPA 24544 of 2023 is disposed of.

(Md. Nizamuddin, J.)

