

20.11.2023  
PB  
Sl. No.34.

WPA 24553 of 2023

Takkra Engineering Enterprise & Anr.  
Vs  
The Commissioner of State  
Tax, West Bengal & Ors.

Mr. Goutam Dey,  
Ms. Ankita Ghosh,  
Adv. Ankan Mondal.

... For the Petitioners.

Mr. K. K. Maiti,

.....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 28<sup>th</sup> September, 2021 which the petitioner did not comply or respond neither the said show-cause notice was challenged before this Court at any point of time and thereafter against another show-cause notice dated 25<sup>th</sup> March, 2022 petitioner did not respond by giving reply to the same and petitioner sat over it and now after more than one year seven months, petitioner has filed this writ petition challenging the said show-cause notices without any proper explanation as to why the

petitioner did not respond to the first show-cause notice issued on 28<sup>th</sup> September, 2021 and even why he sat over the notice issued on 25<sup>th</sup> March, 2022 and it neither comply with the show-cause notices nor approached this Court if it had been aggrieved by the aforesaid notices. In view of the conduct of the petitioner as indicated above, this Court is not inclined to entertain this writ petition being WPA 24553 of 2023 and accordingly the same is dismissed.

**( Md. Nizamuddin, J.)**