

22.11.2023

Sl no. 17

Ct no. 2

P.M.

WPA 24678 OF 2023

S M Niryat Private Limited

- Vs -

The Union of India & Ors.

Mr. Avra Mazumder,
Mr. Suman Bhowmik,
Mr. Samrat Das,
Ms. Elina Das

... For the Petitioner.

Mr. Kaushik Dey,
Mr. Abhradip Maity,
Ms. Shatabdi Sen

... for the respondent

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 22nd August, 2023 passed by the Appellate authority under the relevant provisions of CGST Act on the ground of violation of principle of natural justice by not granting adjournment to the petitioner in spite of written request.

Mr. Dey, learned advocate in opposing this writ petition submits that twice on earlier occasion petitioner was given opportunity. Without going into the merit of the aforesaid impugned order, in the interest of justice, I am of the view that one more opportunity of hearing should be given to the petitioner as a last chance and accordingly the

aforesaid exparte impugned order dated 22nd August, 2023 is set aside and the matter is remanded back to the appellate authority concerned to pass a fresh order after giving an opportunity of hearing to the petitioner as a last chance and in case petitioner fails to appear on the date of hearing so fixed by the appellate authority, the authority concerned shall be free to pass exparte order. Fresh order should be passed by the appellate authority concerned within a period of eight weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 24678 of 2023 is disposed of.

(Md. Nizamuddin, J.)