

WPA 24874 OF 2023

04.12.2023

Sl no. 19
Ct no. 2
P.M.

Ganpati Enterprises
- Vs -
Union of India & Ors.

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

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal

... for the State

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned adjudication order dated 28th June, 2023, under Section 74 of the WBGST Act including demand notice on the basis of the aforesaid impugned adjudication order.

Petitioner submits that it could not participate in the impugned proceeding and place relevant documents in support of its case and ex-parte order was passed though petitioner does not deny that the opportunity of hearing was provided to the petitioner but the reason for non participation in the impugned proceeding and producing the relevant document has been elaborately explained in paragraphs 13 and 14

of the writ petition and considering those explanation and in the interest of justice and that the petitioner is ready and willing to pay the cost of Rs. 50,000/-, aforesaid impugned order dated 28th June, 2023 along with the demand in question is set aside and the matter is remanded back to the adjudicating authority concerned to consider and pass a fresh order in accordance with law after giving an opportunity of hearing to the petitioner or its authorised representatives within eight weeks from the date of communication of this order on condition that petitioner will pay the cost of Rs. 50,000/- to the authority concerned within seven working days and produce the proof of payment of the same before the authority concerned.

With this observation and direction this writ petition being WPA 24874 of 2023 is disposed of.

Needless to mention that petitioner shall be entitled to produce relevant documents and file objection before the authority concerned and the same shall be considered before passing the fresh order by the authority concerned.

This order has been passed in view of exceptional facts and circumstances of this case as

appears from paragraphs 13 and 14 of the writ petition.

In case of failure on the part of the petitioner to make payment of cost within the time stipulated herein, this order will not have any force.

(Md. Nizamuddin, J.)