

06.12.2023
PB
Sl. No.7.

WPA 25948 of 2023

Basu Chicks and Feed Pvt. Ltd.
Vs
Union of India & Ors.

Ms. Sweta Mukherjee.
... For the Petitioner.
Mr. K. K. Maiti,
Mr. Tapan Bhanja.
.....for the CGST authority.
Mr. A. Ray,
Mr. 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 show-cause notice dated 22nd September, 2023, issued by the CGST authority which according to the petitioner is still pending on the ground that the impugned show-cause notice has been issued relating to a period which has already been assessed.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 25948 of 2023 is disposed of by granting liberty to the petitioner to file reply to the impugned show-cause notice within two weeks from date with all

supporting documents in support of his contention and if such reply is filed by the petitioner within the time stipulated herein, the same shall be considered by the respondent authority concerned by passing a reasoned and speaking order after giving opportunity of hearing to the petitioner or its authorized representatives and by taking into consideration all the documents to be filed by the petitioner in support of his contention in the reply to the impugned show-cause notice, within a period of four weeks from the date of receipt of such reply. Till the final order is passed on such reply, no coercive action shall be taken against the petitioner. If petitioner fails to file the reply to the impugned show-cause notice within the time stipulated herein, this order will not have any force and the respondent authority concerned will be free to proceed with the matter in accordance with law.

(Md. Nizamuddin, J.)