

05.12.2023
Item No. 13
Ct. No. 2
PG

W.P.A. 26415 of 2023
Middlteton Leaseholders
Private Limited & Anr.
Vs.
The Deputy Commissioner of
State Tax, Bureau of Investigation
South Bengal HQ & Ors.

Mr. Ankit Kanodia
Ms. Megha Agarwal
Mr. Jitesh Sahfor the petitioners

Mr. Anirban Ray, Ld. GP
Mr. T.M. Siddique
Mr. Tanoy Chakraborty
Mr. S. Sanyal.....for the State

Heard the learned advocates appearing for
the parties.

In this writ petition, the petitioners have
challenged the impugned show cause notices issued
under section 73 of the WBGST Act, 2017 for the
financial years 2017-18 to 2021-22. It appears from
record annexed to the writ petition that against the
aforesaid impugned show cause notices, the
petitioners have already filed reply dated 13th
November, 2023 being annexure-P5' to the writ
petition.

The writ petition has been filed by the
petitioners on 22nd November, 2023 just after nine
days of filing of reply without giving time to the
authority concerned to consider their representation/

reply. The petitioners, in support of their contention relied on an order of this Court dated 6th December, 2021 in W.P.A. 17795 of 2021.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being W.P.A. 26415 of 2023 is disposed of by directing the respondent authority concerned to consider and dispose of the aforesaid representation of the petitioners expeditiously and preferably within two weeks from date after giving opportunity of hearing to the petitioners or their authorised representative.

It is needless to mention that while considering the representation of the petitioners, the respondent authority concerned shall pass a reasoned and speaking order by taking into consideration the order petitioners have relied on in their representation as to whether in the facts and circumstances of the petitioners is similar to the said case.

(Md. Nizamuddin, J.)