

**28.11.2023**  
**Item No.53**  
**Court No.1**  
**CHC**  
**(disposed of)**

*Calcutta High Court*  
*In The Circuit Bench at Jalpaiguri*  
*Appellate Side*

**MAT 51 of 2023**  
**IA NO: CAN/2/2023**  
**CAN/3/2023**

**Ashok & Sons (HUF)**  
**Vs.**  
**Joint Commissioner, State Tax & ors.**

*Mr. Jagriti Mishra, Advocate*  
*Ms. Ananya Bhattacharya, Advocate*  
*Mr. Subham Gupta, Advocate*  
*Mr. Reshab Kumar, Advocate*  
*Ms. Mrinmayee Das, Advocate*  
*...for the appellant/writ petitioner*

*Mr. Subir Kumar Saha, Ld. A.G.P.*  
*Ms. Rima Sarkar, Advocate*  
*...for the State*

The appeal is directed against a judgment and order dated February 6, 2023 passed by the learned Single Judge in W.P.A. No.190 of 2023.

Learned advocate appearing for the appellant/writ petitioner submits without prejudice to the other contentions of his, that the impugned judgment and order is without any reasons. He draws the attention of the Court to the impugned judgment and order. He submits that, the contentions of the rival parties including judgment cited at the bar are noted. He therein submits that, provisions of Section 129 of the Goods and Services Tax Act is also set out. However, there is no

discussion as to why, the penalty imposed on the appellant/writ petitioner was justified, and no reasons appears thereto from the impugned judgment and order.

Respondents are represented.

We find substance in the contention of the learned advocate appearing for the appellant/writ petitioner. Learned Single Judge, after noting the respective contentions of the parties as also the provisions of the charging statute, proceeded to return a finding that, the imposition of penalty was correctly done by the authorities. The reasons as to what prompted the learned Single Judge to arrive at such a finding, does not appear from the impugned judgment and order.

In such circumstances, we are constrained to hold that, the impugned judgment and order is non-speaking and without any reasons as to its ultimate finding.

Consequently, we set aside the impugned judgment and order and remand the W.P.A. 190 of 2023 for fresh hearing by the learned Single Judge.

M.A.T.51 of 2023 along with all connected applications are disposed of without any order as to costs.

Other points raised by the respective parties are kept open to be decided by the learned Single Judge.

**(Debangsu Basak, J.)**

**(Md. Shabbar Rashidi, J.)**

