

24.01.2024

Sl no. 15

Ct no. 2

P.M.

WPA 863 OF 2024

Mujibar Mollah

- Vs -

**The Deputy Commissioner of State Tax (GST),
Barasat Charge & Ors.**

Mr. Sandip Choraria,

Mr. Rishav Manna,

Mr. Pradeep Pandey

... 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 action of blocking of ITC of the petitioner by order dated 5th September, 2023 by filing this writ petition on 11th January, 2024 that is almost four months after taking such action.

It appears from record that against such impugned action petitioner has made a representation on 2nd January, 2024 before the authority concerned and just after nine days of making such representation petitioner has rushed to this writ Court without giving the authority sufficient time to consider such representation.

Considering the facts and circumstances of this case this writ petition being WPA 863 of 2024 is disposed of by directing the respondent authority concerned to consider the aforesaid representation of the petitioner dated 2nd January, 2024 in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or its authorised representatives within two weeks from the date of communication of this order.

(Md. Nizamuddin, J.)