

07.02.2024
PB
Sl. No.3.

WPA 1205 of 2024

Eden Real Estates Pvt. Ltd. & Anr.
Vs
The Senior Joint Commissioner of Revenue,
Kolkata South Circle, WBGST & Ors.

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Jitesh Sah.
... For the Petitioners.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. T. Chakraborty.
.....for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned show-cause form GSTDRC-01 dated 29th December, 2023, on the ground that the same is in violation of principle of natural justice and is non-speaking and without considering the reply/details submission made by the petitioner on 26th December, 2023 against intimation to pre-show cause notice. Petitioner has annexed to this writ petition the detailed reply to the pre-show cause notice and I find that the same has neither been dealt nor discussed at all by the WBGST authority concerned before issuing show-cause notice dated 29th December, 2023.

Mr. Siddiqui, learned Additional Government Pleader could not show from record that petitioner's detailed reply to the pre-show cause notice was considered and discussed before issuing show-cause notice dated 29th December, 2023.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 1205 of 2024 is disposed of by setting aside the impugned show-cause notice dated 29th December, 2023 being annexure P-5 to the writ petition and the matter is remanded back to the GST authority concerned to reconsider the case of the petitioner by taking into consideration the aforesaid detailed reply dated 26th December, 2023 before proceeding any further.

Needless to mention that the respondent authority concerned while considering the reply dated 26th December, 2023 filed by the petitioner against the pre-show cause notice petitioner shall be given opportunity of hearing.

(Md. Nizamuddin, J.)