

01.02.2024
Item No.23
RP
Ct. No.2

WPA 1874 of 2024

**M/s. Marathon Electric Motors India Limited
Vs.
The State of West Bengal & Ors.**

Mr. Arijit Chakrabarti
Mr. Souradeep Banerjee
Ms. Sanjana Sinha
.....for Petitioner
Mr. Anirban Ray, Ld. GP
Mr. T.M. Siddiqui
Mr. Ranoy Chakraborty
Mr. Saptak Sanyal
.....for State

Heard learned advocates appearing for the parties.

By this writ petition the petitioner has challenged the impugned adjudication order dated 23rd August, 2023 passed by the Adjudicating Authority under the relevant provisions of WBGST Act on the ground of violation of principles of natural justice by not providing opportunity of personal hearing to the petitioner in spite of specifically asking for the same.

Mr. Siddiqui, learned Additional government pleader representing the State GST Authority very fairly submits that he does not dispute the aforesaid allegation of the petitioner with regard to non-affording opportunity of personal hearing to the petitioner.

Considering the facts and circumstances of the case, I am of the view that in spite of availability of alternative remedy, since violation of principle of natural justice has been committed by the Adjudicating Authority by not

affording opportunity of personal hearing to the petitioner, this writ petition, being WPA 1874 of 2024, is disposed of by setting aside the aforesaid impugned order dated 23rd August, 2023 and the matter is remanded back to the Adjudicating Authority concerned who shall pass a fresh order in accordance with law after giving opportunity of personal hearing to the petitioner or its authorized representative within a period of four weeks from the date of communication of this order.

(MD. NIZAMUDDIN, J.)