

03.04.2024.
PB
Sl. No.6.

WPA 5638 of 2024

Samrat Chatterjee
Vs
Union of India & Ors.

Mr. Himangshu Kr. Ray,
Mr. Paban Kr. Ray,
Ms. Shiwani Shaw.
... For the Petitioner.
Mr. K. K. Maiti,
Mr. Tapan Bhanja,
Ms. A. Rajyashree.
.....for the CGST authority.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned adjudication order dated 1st December, 2023 and corrigendum order dated 20th December, 2023, for the period 2016-17 being Annexure P-10 and P-11 to the writ petition respectively, passed by the adjudicating authority, Purulia, under the relevant provisions of the Finance Act, 1994, which according to the petitioner, has been passed in violation of principle of natural justice since the show-cause notice dated 7th October, 2021 cum demand was issued by the adjudicating authority at Malda and notice of hearing was issued by the adjudicating authority at Siliguri while the impugned ex parte adjudication

order without issuing any notice of hearing and without any intimation to the petitioner with regard to transfer of jurisdiction of the petitioner's case from Siliguri to Purulia was passed by the authority at Purulia.

In view of the aforesaid peculiar and exceptional facts and circumstances of the case, in spite of availability of alternative remedy by way of statutory appeal, this Court is inclined to interfere and set aside the aforesaid impugned adjudication order dated 1st December, 2023 and corrigendum order dated 20th December, 2023, and remanding the matter back to the adjudicating authority, Purulia, to pass a fresh order in accordance with law after giving opportunity of hearing to the petitioner or his authorized representatives, within four weeks from the date of communication of this order.

It is clarified that no unnecessary adjournment shall be granted to the petitioner and the authority concerned shall make endeavour to pass the final order within the time stipulated herein. It is clarified that this Court has not gone into the merit of the case and the impugned adjudication order has been set aside specifically on the ground of violation of principle of natural justice in the peculiar facts and circumstances of the case.

Accordingly, this writ petition being WPA 5638 of 2024 is disposed of.

(Md. Nizamuddin, J.)