

03.04.2024.
PB
Sl. No.8.

WPA 6345 of 2024

Sonex Engineers Co-operative
Society Ltd. & Anr.

Vs

Assistant Commissioner of
Revenue & Ors.

Mr. Debasish Ghosh,
Ms. Antara Biswas.

... For the Petitioner.

Mr. K. K. Maiti,

.....for the respondent no.5.

Mr. A. Ray,
Mr. T. Chakraborty,
Mr. D. Sahu.

.....for the State.

The affidavit of service filed in Court today be kept with the record. In spite of service, none represents the CBIT authority/respondent no.5. Learned advocate for the WBGST authority is present. Let a copy of the writ petition be served upon Mr. Maiti, who accepts the same on behalf of the respondent no.5. The appearance of Mr. Maiti shall be regularized by the authority concerned.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned show-cause notice dated 21st February, 2024, being Annexure P-2 to the writ petition on the

ground that the same is without jurisdiction and is in violation of Instruction No.05/2023-GST dated 13th December, 2023, issued by the CBIT and customs. The writ court is very reluctant to interfere with any show-cause notice, but since petitioner has challenged the legality of the impugned show-cause notice, on the ground of jurisdiction of the issuing authority, I am inclined to dispose of this writ petition with limited direction that petitioner shall file reply to the impugned show-cause notice by taking all the points raised in this writ petition including the point of jurisdiction within two weeks from date and the respondent adjudicating authority concerned while disposing such reply to be filed shall first decide the issue of jurisdiction by passing a reasoned and speaking order after giving opportunity of hearing to the petitioner or its authorized representatives, within two weeks from the date of receipt of such reply to be filed by the petitioner and shall not take any coercive action till the disposal of such reply to be filed. If petitioner fails to file objections/reply to the impugned show-cause notice within the time stipulated herein, this interim protection will not have any force and the respondent authorities concerned will be free to proceed in accordance with law.

With this observation and direction, this writ petition being WPA 6345 of 2024 is disposed of.

(Md. Nizamuddin, J.)