

28.03.2024
Item No.27
Ct. No.2
S.A.

WPA 6652 of 2024

Dayawati Biswanath Traders Private Limited
-vs-
The Senior Joint Commissioner of State Tax
& Ors.

Mr. Prasenjit Burman
Ms. Payal Koley
...for the petitioner

Mr. A. Roy
Mr. Md. T. M. Siddiqui
Mr. D. Sahu
...for the State

Heard learned advocates appearing for the respective parties.

By this writ petition the petitioner has challenged the impugned order of adjudication dated 18th October, 2023, passed under the relevant provisions of WBGST Act, on the ground of violation of principles of natural justice by not providing the petitioner opportunity of personal hearing in spite of specifically asking for the same.

Mr. Siddiqui, learned Government Pleader could not satisfy this court that the aforesaid allegation of violation of principles of natural justice is not correct.

Considering the facts and circumstances of the case and submissions of the parties, the aforesaid impugned order dated 18th October, 2023 is set aside on the ground of violation of principles of natural justice without going into the merit of the order and the matter is remanded back to the respondent

authority concerned to pass a fresh order in accordance with law after giving opportunity of hearing to the petitioner or his representation, within a period of eight weeks of the date of communication of this order.

Accordingly, WPA 6652 of 2024 is disposed of.

(Md. Nizamuddin, J.)