

08.04.2024

Sl no. 11

Ct no. 2

P.M.

WPA 6882 OF 2024

Coal Mines Associated Traders Private Limited & Anr.

- Vs -

The State of West Bengal & Ors.

Mr. Abhratosh Majumder, Sr. Adv.

Mr. Sayan Sinha,

Mr. Kausheyo Roy

... for the petitioners

Mr. Anirban Ray, Ld. Govt. Pleader

Md. T. M. Siddiqui,

Mr. T. Chakraborty,

Mr. S. Sanyal

... for the State.

Heard learned advocates appearing for the parties.

By this writ petition petitioners have challenged the impugned adjudication order dated 26th December, 2023 passed under Section 73(9) of the CGST/WBGST Act, 2017 on the ground of violation of principle of natural justice by not affording the petitioners opportunity of personal hearing which it has asked for by its letter dated 29th September, 2023. Though the aforesaid impugned adjudication order is appellable order under the statute and the writ Court is very reluctant to entertain any writ petition against the statutory appellable adjudication order but in view of violation of principle of natural justice and the interest of justice the impugned order dated 26th December,

2023 is set aside and the matter is remanded back to the adjudicating authority concerned to pass a fresh order in accordance with law after giving opportunity of personal hearing to the petitioner or its authorised representatives within a period of eight weeks from the date of communication of this order without granting any unnecessary adjournment to the parties.

It is clarified that this Court has not gone into the merit of the case and the impugned adjudication order has been set aside only on the ground of violation of principle of natural justice and the matter shall be considered by the adjudicating authority on its own merit.

With this observation and direction this writ petition being WPA 6882 of 2024 is disposed of.

(Md. Nizamuddin, J.)