

03.04.2024

Sl no. 26

Ct no. 2

P.M.

WPA 7356 OF 2024

M/s. C M MM Enterprise

- Vs -

The State of West Bengal & Ors.

Mr. Avra Mazumder,
Ms. Pampa Sen,
Mr. Suman Bhowmik,
Ms. Alisha Das,
Mr. Samrat Das

... for the petitioner

Md. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal

... for the State.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned adjudication order dated 5th December, 2023 under Section 73(9) of the CGST/WBGST Act, 2017 on the ground of violation of principle of natural justice by not providing the petitioner opportunity of personal hearing.

Mr. Siddiqui, learned Additional Government Pleader in his fairness submits that from the record of the department it does not appear that opportunity of personal hearing before passing the impugned order was given to the petitioner or the representation of the petitioner was considered before passing the impugned adjudication order.

In view of the aforesaid fact, in spite of availability of alternative remedy by way of statutory

appeal, this Court is inclined to interfere with the impugned adjudication order on the ground of violation of principle of natural justice by not providing the petitioner opportunity of personal hearing and for non-considering the petitioner's representation.

Considering the facts and circumstances of this case and submission of the parties this writ petition being WPA 7356 of 2024 is disposed of by setting aside the aforesaid impugned order dated 5th December, 2023 and the matter is remanded back to the adjudicating authority concerned to pass a fresh speaking order by giving opportunity of personal hearing and after considering the representation in question filed by the petitioner, within a period of eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)