

04.04.2024.
PB
Sl. No.17.

WPA 7677 of 2024

Bhagwandas Auto Finance Ltd. & Anr.
Vs
Union of India & Ors.

Mr. Rishi Raju,
Mrs. Shreya Mundhra.
.....for the petitioner.
Mr. B. P. Banerjee,
Mr. Sujit Mitra.
.....for the respondent no.2 to 4.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned notices of personal hearing dated 24th July, 2023, and 16th February, 2024, based on the show-cause cum demand notice dated 22nd October, 2007, against non-payment of service tax of Rs.1,75,57,548/- and additional cess of Rs.75.162. Petitioner submits that the impugned proceeding should be dropped since it is stale. Conduct of the respondent department is not appreciable that why it sat for 17 years in concluding the proceeding in question after issuance of show-cause notice in 2007. At the same time, the fact which could not be ignored that in response to the impugned notice of personal hearing dated 24th July, 2023, petitioner did not

respond and in response to the impugned notice dated 16th February, 2024, petitioner by its letter dated 27th February, 2024 being Annexure P-6 to the writ petition, has asked for four weeks' time on the ground that in compilation of the relevant documents for attending the hearing, it will take some time and after writing such letter to the authority concerned, petitioner has filed this writ petition. Petitioner in support of his contention that the proceeding is stale one and it should have been dropped, intends to rely on a judgment of the Division Bench of this Court in the case of Commissioner of Customs (Port) Vs. M/s. Namdev Exports reported in 2023(4) TMI 723 – Calcutta High Court.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 7677 of 2024 is disposed of by directing the authority concerned to consider the aforesaid judgment of the Division Bench of this Court and to pass a speaking order after giving opportunity of hearing to the petitioner, before proceeding any further in the matter.

(Md. Nizamuddin, J.)

