04.04.2024.
PB
Sl. No.30.

WPA 7871 of 2024

M/s. Eastern Industries & Anr.
Vs
The Deputy Commissioner of Revenue,
Park Street Charge, WBGST & Ors.

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Jitesh Sah.
.......for the petitioner.
Mr. A. Ray,
Mr. 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 order dated 12th June, 2023, under Section 73 of the WBGST Act, on the ground that the same has been passed in violation of provisions of Section 75(4) of the Act, by not providing opportunity of hearing to the petitioner.

Learned advocate representing the respondent in opposing the writ petition submits that Section 75(4) of the Act simply says about providing opportunity of hearing and it does not specifically say about any personal hearing and he further says that petitioner has not filed any reply in the case in spite of giving opportunity to file the reply. Non-filing of reply to the show-cause notice will not exonerate the authority from its statutory obligation of affording opportunity of hearing to the assessee/petitioner.

Considering the facts and circumstances and admitted position that no opportunity of hearing was provided to the petitioner under Section 75(4) of the Act, the aforesaid impugned order is set aside and the matter is remanded back to the authority concerned to pass a fresh order after providing opportunity of personal hearing to the petitioner, within a period of four weeks from the date of communication of this order.

With this observation and direction, this writ petition being WPA 7871 of 2024 is disposed of.

(Md. Nizamuddin, J.)