

09.04.2024

Sl no. 8

Ct no. 2

P.M.

WPA 8039 OF 2024

**Sri Swapan Santra, Proprietor
of Ma Tara Printers.**

- Vs -

**The Commissioner of the CGTST &
CX, Howrah Commissionerate & Ors.**

Mr. Arijit Chakrabarti,
Mr. Nilotpall Chowdhury,
Mr. Prabir Bera,
Mr. Deepak Sharma

... for the petitioner

Mr. Bhaskar Prasad Banerjee,
Mr. Abhradip Maity

... for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned adjudication order under the relevant provisions of Finance Act 1994 on the ground of violation of principle of natural justice by contending that before passing the impugned adjudication order no show-cause notice was served upon the petitioner.

Mr. Banerjee, learned advocate representing the respondent CGST authority concerned by order of this Court dated 4th April, 2024 was asked to produce the relevant record to establish that before passing the impugned adjudication order show-cause notice was served on the petitioner to which Mr. Banerjee has failed to produce and submits that the record does not contain any specific document

showing service of the impugned show-cause notice in question.

In view of the aforesaid admitted facts, I am of the view that no purpose will be served by keeping the writ petition pending since department will not be able to improve its case and in such case it will be appropriate to set aside the impugned adjudication order dated 31st January, 2024 with a direction upon the respondent No. 2 to serve a fresh copy of the show-cause notice dated 7th November, 2019 and corrigendum dated 13th January, 2023 within ten working days from date and petitioner is at liberty to file reply or response to the such show-cause notice and corrigendum within two weeks from the date of receipt of the same and the respondent authority concerned shall pass a fresh adjudication order after considering such reply and by affording opportunity of personal hearing to the petitioner or its authorised representative within four weeks from the date of receipt of such reply.

In case of failure on the part of the petitioner to file reply to the show-cause notice and corrigendum within the time stipulated herein the impugned adjudication order would stand revived.

With this observation and direction this writ
petition being WPA 8039 of 2024 is disposed of.

(Md. Nizamuddin, J.)