16.04.2024
Item No.2
gd/ssd

MAT/625/2024
IA NO: CAN/1/2024
TRUVOLT ENGINEERING COMPANY PVT. LTD. AND ANR.
VS
THE ASSISTANT COMMISSIONER STATE TAX, DIRECTORATE OF REVENUE INTELLIGENCE & ENFORCEMENT (DRI & E)
GOVERNMENT OF WEST BENGAL AND ORS.

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Jitesh Sah
..for the Appellants.

Md. T.M. Siddiqui,
Mr. T. Chakraborty
..for the State.

1. This appeal by the writ petitioners is directed against the order dated 19.3.2023 in WPA 4693 of 2024 by which the writ petition was disposed of by directing the adjudicating authority to pass final orders considering the objection filed by the appellants.

2. Pursuant to such direction, the Assistant Commissioner, State Tax, Directorate of Revenue Intelligence and Enforcement, Kolkata has passed an order dated 21st March, 2024 captioned as "counter reply to the submission dated 08.02.2024".

3. Thus, it appears that the order and direction issued in the writ petition has been complied with and the Assistant Commissioner, State Tax has taken a decision reiterating the earlier observation with regard to the justification of blocking of the credit. The

blocking of the credit was initiated pursuant to an order passed by the Joint Commissioner, State Tax, Directorate of Revenue Intelligence and Enforcement by proceedings dated 27th December, 2023. During the pendency of this proceedings the said authority, namely, the Joint Commissioner has issued a notice in Form DRC-01A dated 28th March, 2024.

4. The appellants are entitled to submit their objections to the said notice dated 28th March, 2024 in which the appellants would be entitled to canvass all grounds.

5. Therefore, we are of the view that the appellants should not be left remediless and the contentions raised by the appellants either before the Assistant Commissioner, State Tax or in any of the earlier representations given to the Joint Commissioner, State Tax should be taken note of and a fresh decision should be taken uninfluenced by any earlier observations made either by the Assistant Commissioner, State Tax or by the Joint Commissioner, State Tax since the adjudication proceedings has commenced only after issuance of DRC-01A dated 28th March, 2024.

6. In the light of the above, the appeal is disposed of by directing the appellants to submit their objections within a period of three weeks from the date of receipt

of the server copy of this order in response to the allegations made in DRC-01A dated 28th March, 2024.

7. On receipt of the reply, the authority, namely, the Joint Commissioner, State Tax shall afford an opportunity of personal hearing to the authorized representative of the appellants and pass orders on merits and in accordance with law uninfluenced by any of the observations made in any of the earlier orders or communications sent by the Assistant Commissioner, State Tax.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)