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10.04.2024
Ct. No.02
pg/RUP.

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 9707 of 2024

Rajendra Kumar Vidhawan
Vs.
The Assistant Commissioner of Revenue, Commercial
Taxes and State Tax, Ballygunge Charge, WBGST & Ors.

Mr. Ankit Kanodia
Ms. Megha Agarwal
Mr. Jitesh Sah
... For the petitioner

Mr. Anirban Ray, Ld. GP
Mr. Md. T.M. Siddiqui
Mr. Debraj Sahu
... For the State

Heard learned advocates appearing for the
parties.

By this writ petition petitioner has challenged the
impugned order dated 19th December, 2023, passed
under Section 73 of the WBGST Act, 2017. It is the case
of the petitioner that due to old age and affected by
various ailments, petitioner could not avail the
opportunity of submitting reply to the show cause notice
and the benefit of personal hearing. Petitioner submits
that his case has got merit. Considering the submission
of the parties and in the interest of justice, the aforesaid
impugned order dated 19th December, 2023 is set aside
and the matter is remanded back to the Adjudicating
Authority concerned to pass a fresh order after
considering the reply to the show cause notice dated 18th

August, 2023, which shall be filed by the petitioner within ten days from date and by providing opportunity of hearing to the petitioner or his authorised representative the Adjudicating Authority concerned shall pass a fresh adjudication order within four weeks from the date of receipt of such reply, without granting any unnecessary adjournment to the petitioner.

The aforesaid impugned order has been set aside on condition of making payment of cost of Rs.10,000/- to authority concerned which the petitioner has agreed, within ten days from date and shall file proof of payment of the same before the Adjudicating Authority concerned.

With the aforesaid observation and direction, the petition, being WPA 9707 of 2024, is disposed of.

Urgent photostat certified copy of this order, if applied for, be given to the parties, upon compliance of necessary formalities.

(Md. Nizamuddin, J.)