

19 09.04.2024
AN Ct. No. 01
RP

MAT 667 of 2024
with
IA No. CAN 1 of 2024

M/s. Citadel Construction & anr.
Vs.
The Assistant Commissioner of Revenue, Barasat Charge
& ors.

Mr. Ankit Kanodia
Ms. Megha Agarwal
Mr. Jitesh Sah

... For the Appellant

Mr. Anirban Ray, Id. G.P.
Mr. Debraj Sahu
Mr. Saptak Sanyal

... For the State

1. This intra-Court appeal filed by the appellant is directed against the order dated 01.04.2024 passed in WPA 6254 of 2024 whereby a challenge to the order dated 26.12.2023 was rejected.

2. After hearing learned counsel for the parties elaborately, we find that the authority has passed the order in violation of principles of natural justice and in absence of any allegation of suppression, the question of invoking the proceedings under Section 74 of the Act that too after a period of six years is impermissible under law. That apart, no show cause notice was issued to the appellant before the order dated 26.12.2023 was passed.

3. Learned counsel appearing for the respondent would refer to the Form GSTDRC 01 dated 30.09.2023 to state that it is a show cause notice. However, on perusal of the said Form, it is seen that it is only the intimation calling

for certain documents. In any event, after a period of limitation, the proceedings could not have been initiated by the authority in the manner as done. Therefore, the entire proceedings are without sanction of law and cannot be allowed to be proceeded further.

4. Accordingly, the appeal and the connected application and the writ petition all stand **allowed** and the order passed by the learned Single Judge is set aside and the order impugned in the writ petition is quashed.

(T. S. Sivagnanam)
(Chief Justice)

(Hiranmay Bhattacharyya, J.)