12.04.2024.
PB
Sl. No.27.

WPA 9931 of 2024

Sandip Kumar Jaiswal
Vs
The Deputy Commissioner of State Tax, Howrah Zone & Ors.

Mr. P. Burman,
Ms. Payel Koley.
... For the Petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. D. Sahu.
.......for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned adjudication order dated 31st December,2023, passed under the relevant provisions of WBGST Act on the ground that no reasonable opportunity of hearing was provided to the petitioner and on the ground of violation of principle of natural justice. Petitioner contends that on 29th December, 2023, show-cause notice was issued and on 31st December, 2023, the impugned adjudication order was passed. Opportunity of hearing is not a mere idle formality, it must be a reasonable and effective opportunity of hearing which in this case has not been observed by the respondents.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 9931 of 2024 is disposed of by setting aside the aforesaid impugned adjudication order and by extending the time to file reply to the show-cause notice dated 29th December, 2023, by 10 days from date and the respondent adjudicating authority shall pass a fresh adjudication order by considering such reply to be filed and by providing opportunity of personal hearing to the petitioner or his authorized representatives, within 8 weeks from the date of receipt of such reply. In case of failure on the part of the petitioner to file reply within the time stipulated herein, the impugned adjudication order shall stand revived.

(Md. Nizamuddin, J.)