07.08.2024
Item No.
AD 3
Saswata

W.P.A. 12351 of 2024
Metsa Engineering Company
versus
The State of West Bengal & Ors.

Mr. Nirmalendu Bera
Ms. Sweta Mukherjee
...For the petitioner
Mr. Anirban Ray, Ld. GP
Mr. Md. T.M.Siddiqui
Mr. T. Chakraborty
Mr. D.Sahu
...For the State

1. Challenging the order dated 5th October 2023 passed in terms of Rule 86(A) of the WBGST/CGST Rules 2017, the Input Tax Credit amounting to Rs.15,53,000/- was directed to be blocked. Challenging such order, the petitioner had approached this Court.

2. On 29th July 2024 when the writ petition was taken up for consideration, it was submitted on behalf of the respondents that an enquiry has since, been initiated against the petitioner by issuing notice in Form GST DRC – 01A. Unfortunately, on the said date according to the petitioner such notice was yet to be uploaded on the portal.

3. Mr. Siddiqui, learned advocate appearing for the respondents, however, submits that the aforesaid notice in Form GST DRC – 01A has since been uploaded in the portal. A copy of the aforesaid notice has already been handed over to the learned advocate appearing for the petitioner. It appears that the petitioner had made a representation for unblocking of the Electronic Credit Ledger on 20th November 2023. Such representation is yet to be disposed of by the respondents.

4. Having regard to the aforesaid, while directing the petitioner to participate in the enquiry, I direct the respondents to forthwith consider and dispose of the representation filed by the petitioner on 20th November 2023 within a period of one week from date.

5. With the above observations and directions, the writ petition being WPA 12351 of 2024 is accordingly disposed of.

6. All parties shall act on the basis of the server copy of this order duly downloaded from this Court's official website.

(*Raja Basu Chowdhury, J.*)