D/L. 5.
May 16, 2024.
MNS.

WPA No. 13494 of 2024

Kuldeep Chaturvedi
Vs.
The Union of India and others

Mr. Ashis Kumar Chowdhury,
Mr. Rajib Ghosh,
Mr. Babhru Bahan Bera,
Mr. Avisek Chatterjee

… for the petitioner.

Mr. Rajendra Banerjee,
Mr. Subrata Santra

…for the Union of India.

1. Affidavit-of-service filed in Court today be kept on record.
2. Learned counsel for the petitioner submits that despite the petitioner having complied with all GST formalities, the respondent authorities, for whom the petitioner did several works as per tender, are withholding legitimate dues of the petitioner.
3. Learned counsel for the petitioner relies on the bunch of documents annexed to the writ petition to argue that due GST compliances were made by the petitioner and the relevant invoices are annexed.

4. It is submitted that the respondent authorities took a plea that there was a mismatch between the GST compliance of the petitioner and the concerned GST Account Number. However, no change in account was ever informed to the petitioner by the respondent authorities and, as such, the petitioner cannot be held to be liable for any such mismatch, which has occurred between the respondent authorities and the GST authorities
5. Learned counsel for the respondent authorities places reliance on the impugned decision.
6. It is pointed out that in the two penultimate paragraphs thereof, it has clearly been recorded that despite an opportunity of hearing being given to the petitioner pursuant to an order of a co-ordinate Bench, the authorized representative of the petitioner did not agree to resolve the issue verbally and submitted that he was not in a position to answer. It was also alleged in the impugned order that the petitioner did not agree to reply to any query with respect to several annexures to the previous writ petition and left

the meeting and refused to sign the minutes of the meeting.

7. As such, the impugned conclusion was taken that the petitioner had suppressed the invoices in GSTR-1.
8. Upon hearing both sides, it is clear that there was some misunderstanding at the hearing between the parties.
9. However, since the sole premise of the impugned order was that the petitioner had suppressed the invoices in GSTR-1, all of which have been annexed to the present writ petition, the ends of justice would be sub-served in the event the respondent authorities consider all the annexures to the present writ petition, if necessary insisting upon the petitioner to produce the originals thereof and to take a decision thereafter.
10. Accordingly, WPA No. 13494 of 2024 is disposed of by directing the respondent no. 4 to consider the present writ petition as the representation of the petitioner and upon giving a hearing to the petitioner as well as granting an opportunity to the petitioner to produce the originals of the documents annexed hereto, to come to a reasoned

conclusion as to the legitimate dues of the petitioner.

11. The petitioner, upon getting notice of hearing, shall attend through a representative, who should be well aware and conversant with the entire details and particulars of the case in order to properly assist the respondent no. 4 in coming to such reasoned conclusion.
12. It is expected that the entire exercise shall be completed within six weeks from date.
13. It is further made clear that if there is any further dispute, it will be open to the petitioner to challenge the reasoned decision of the respondent no. 4 by way of a properly constituted challenge.
14. After coming to a conclusion, the respondent no. 4 shall communicate to the petitioner in writing the reasoned decision taken by the respondent no. 4 on the dispute involved.
15. In the event the respondent no. 4 is of the opinion that the petitioner is entitled to the entire or partial amount, the respondent no. 4 shall ensure that such admitted amount is disbursed within a month from the date of such decision to the petitioner. It will then be

open to the petitioner to challenge the non-payment of part amount, if any.

16. There will be no order as to costs.

17. Urgent photostat certified copies of this order, if applied for, be made available to the parties upon compliance with the requisite formalities.

(Sabyasachi Bhattacharyya, J.)