

W.P.A. 15263 of 2024

**M/s. Eastern Traders & Ors.
versus
The State of West Bengal & Ors.**

Mr. Pranit Bag
Mr. Ghanshyam Jha

...For the petitioners

Mr. A. Ray, Ld. GP
Mr. Md. T.M. Siddiqui
Mr. T. Chakraborty
Mr. S. Sanyal

...For the State

1. Affidavit of service filed in Court today is retained with the record.

2. It appears that on 26th July 2023 a Coordinate Bench of this Court in WPA no. 16581 of 2023, taking into consideration the case made out by the petitioners without going into the merits of the issues raised therein, was inter alia, pleased to dispose of the writ petition by directing the respondents to consider and dispose of the representations filed by the petitioners before the respondent authorities on 11th April 2023 and 4th July 2023. By the said order the respondents were further directed to pass a reasoned order upon giving an opportunity of hearing to the petitioners and / or their authorized representatives.

3. Mr. Bag, learned advocate appearing for the petitioners, would submit that despite the above order and despite the respondents having afforded opportunity of hearing in terms of the above order, no decision has been taken or communicated to the petitioners.

4. Mr. Ray, learned Government Pleader appearing for the respondents, submits that the petitioner no. 1 is a partnership firm having its place of business situated at 163/1, Mahatma Gandhi Road, Burrabazar, Kolkata – 700007, which is also the business address of another Registered Tax Payer being M/s UBS Exports International

Private Limited (in short the “said Company”). According to Mr. Ray, Mr. Uttam Bagaria and Ms. Salini Bagaria are the directors of the aforesaid company who also happen to be the partners of petitioner no. 1. Mr. Ray submits that a decision has already been taken by the respondents pursuant to the order dated 26th July 2023. Unfortunately, the same has not been communicated to the petitioners.

5. Having heard the learned advocates appearing for the respective parties and having considered the materials on record, since it appears that the petitioners had already been given an opportunity of hearing pursuant to the order dated 26th July 2023 and a decision has been taken, I am of the view that the respondents should forthwith communicate the decision to the petitioners in terms of the direction passed by a Coordinate Bench of this Court on 26th July 2023 not later than a period of 10 days from the date of communication of this order.

6. With the above observations and directions, the writ petition being WPA 15263 of 2024 is accordingly disposed of.

7. 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.)