13.08.2024
Item No.
AD 4

Saswata

W.P.A. 15270 of 2024

Abhay Kumar Jaiswal
versus
The State of West Bengal & Ors.

Mr. Rishi Raju
Mr. Suvranil Saha
...For the petitioner

Mr. Anirban Ray, Ld. GP
Mr. Md. T.M.Siddiqui
Mr. T. Chakraborty
Mr. S. Sanyal
...For the State

Mr. Bhaskar Prosad Banerjee
Mr. Tapan Bhanja
...For the CGST & CX authorities

1. Mr. Banerjee, learned advocate appearing for the CGST & CX authorities, on instructions, submits that the summary of the show cause notice in Form GST DRC – 01 has, in fact, been issued on 9th August 2024. Subsequently, on 12th August 2024 a corrigendum has also been issued to the show cause notice dated 24th April 2024. He candidly submits that no notice in Form GST DRC – 01A has been issued.

2. Having regard to the aforesaid, I am of the view that the show cause notice dated 24th April 2024 along with the summary of show cause notice dated 9th August 2024 issued in Form GST DRC – 01 should be treated as a notice in Form GST DRC – 01A, since Rule 142 (1A) of the CGST/WBGST Rules 2017 contemplates issuance of a pre-show cause notice in Form GST DRC – 01A prior to issuance of a show cause in Form GST DRC – 01.

3. The petitioner shall be at liberty to file response to the show cause notice in Form GST DRC – 01, which has been treated to be a pre-show cause notice in Form GST DRC – 01A dated 9th August 2024 within a period of 2 weeks from date.

4. With the above observations and directions, the writ petition being WPA 15270 of 2024 is accordingly disposed of.

5. It is made clear that this order shall not stand in the way of the respondents for proceeding with the matter in accordance with law.

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

(*Raja Basu Chowdhury, J.*)