

W.P.A. 15466 of 2024
High Growth Exports Private Limited
versus
The Proper Officer, CGST & CX, Range IV, Central
Division, Kolkata North Commissionerate & Ors.

Mr. Rajarshee Chatterjee

...For the petitioner

Mr. Anirban 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. Challenging, inter alia, the show cause notice dated 21st May 2024 for cancellation of the petitioner's registration under the provisions of WBGST/CGST Act, 2017 (hereinafter referred to as the "said Act"), the present writ petition has been filed.
3. Mr. Chatterjee, learned advocate appearing for the petitioner by drawing attention to the show cause notice submits that the show cause notice is a cryptic one and the same does not disclose any particulars and only Section 29(2)(e) of the said Act has been quoted. He submits that although, the petitioner had, by a notice in writing had called upon the respondents to disclose the particulars in relation to the show cause, such issue is yet to be addressed.
4. Mr. Siddiqui, learned advocate appearing for the respondents, however, submits that since a representation has already been made by the petitioner, steps would be taken to have such issue addressed.
5. Having heard the learned advocates appearing for the respective parties and having considered the materials on record, since it appears that the show cause notice dated 21st May 2024 is bereft of any particulars, I am of the view that the respondents should prior to proceeding

further on the basis of the show cause, are obliged to make available necessary particulars for the petitioner to respond to the same and to address the issue raised by the petitioner in its aforesaid letter/notice.

6. In view thereof, while directing the respondents to provide the petitioner necessary particulars in relation to the show cause dated 21st May 2024, I direct the petitioner to file its response to the same within 15 days from the date of receipt of such particulars.

7. Till such time the particulars to the show cause notice are disclosed to the petitioner in the manner provided hereinabove, the show cause notice dated 21st May 2024 shall not be proceeded further.

8. It is made clear that the respondents should dispose of the petitioner's letter/notice appearing at page 29 of the petition, by making over necessary particulars to the petitioner within a period of 4 weeks from the date of communication of this order.

9. With the above observations and directions, the writ petition being WPA 15466 of 2024 is accordingly disposed of.

10. 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.)