11.09.2024
Item No.
AD 5
Saswata

W.P.A. 17567 of 2024

Steiner India Limited
versus
Union of India & Ors.

Mr. Bharat Raichandani
Mr. Victor Chatterjee
Mr. Barnamoy Basak
...For the petitioner

Mr. Vipul Kundalia
Mr. Amit Sharma
...For the Union of India

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

1. Having heard the learned advocates appearing for the respective parties and taking into consideration the fact that there had been no proper service of the show cause notice in Form GST DRC – 01 dated 11th September 2023 for the tax period from April 2018 to March 2019 as has been acknowledged by Mr. Siddiqui, learned Additional Government Pleader, I am of the view that the order passed under Section 73(9) of the WBGST/CGST Act, 2017(hereinafter referred to as the "said Act") dated 9th April 2024 cannot be sustained and consequentially the demand raised by the respondents in Form GST DRC – 07 dated 7th April 2024 for the tax period from April 2018 to March 2019 stands quashed.

2. Since, the petitioner is now aware of the show cause notice issued in Form GST DRC – 01 dated 11th September 2023 and has already responded to the same, the proper officer is directed to adjudicate upon the aforesaid show cause notice upon giving an opportunity of hearing to the petitioner in accordance with law and dispose of the same as expeditiously as possible, preferably within a period of 8 weeks from the date of communication of this order.

3. With the above observations and directions, the writ petition being WPA 17567 of 2024 is accordingly ***disposed of***.

4. 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.*)