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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 18733 of 2024

Somenath Ghosh
Vs.
State of West Bengal & Ors.

Mr. A. Ray, Ld. GP,
Mr. T. M. Siddiqui
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
… For the State

1. At the time of call, the petitioner is not represented.

2. Pursuant to the order dated 10th September, 2024, Mr. Siddiqui, learned Additional Government Pleader, by placing before this Court the order passed under Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the "said Act") dated 31st May, 2024, for the tax period April, 2019 to March, 2020 submits that much prior to filing of the writ petition the assessment order had been passed, though such fact has been held back by the petitioner.

3. The instant writ petition has been filed, inter alia, challenging only the show cause notice dated 9th April, 2024 issued under Section 73 of the said Act in respect of tax period April, 2019 to March, 2020 in Form GST DRC-01. In the interregnum the show-cause has already been decided and there is no challenge to the order passed under Section 73 of the said Act. As such

there is no scope to entertain the writ petition, since the petitioner cannot be permitted to maintain a challenge to a show-cause which has been finally decided without changing the final outcome of the show-cause.

4. The writ petition is accordingly dismissed without any order as to costs.

5. Let a copy of the order dated 31st May, 2024, as placed by Mr. Siddiqui before this Court, be retained with the records.

(Raja Basu Chowdhury, J.)