

**IN THE HIGH COURT OF JUDICATURE AT CALCUTTA  
CIVIL APPELLATE JURISDICTION  
APPELLATE SIDE**

HEARD ON: 08.10.2024

DELIVERED ON: 08.10.2024

**CORAM:  
THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM  
AND**

**THE HON'BLE MR. JUSTICE BIVAS PATTANAYAK**

**M.A.T. 1987 of 2024  
With  
I.A. No. CAN 1 of 2024**

**M/s. Pankaj Plastic Industries Private Limited & Anr.  
Vs.**

**The Additional Commissioner, CGST & CX, Howrah  
Commissionerate & Ors.**

**Appearance:-**

**Mr. Ankit Kanodia  
Ms. Megha Agarwal  
Mr. Piyush Khaitan**

**.....for the appellants**

**Mr. Uday Shankar Bhattacharya  
Mr. Tapan Bhanja**

**.....for the CGST Authority**

**Mr. Prithu Dudhoria**

**.....for the Union of India**

**JUDGMENT**

***(Judgment of the Court was delivered by T.S. SIVAGNANAM, C.J.)***

1. This intra-Court appeal filed by the writ petitioners is directed against an interim order dated October 1, 2024 in W.P.A. 21427 of 2024. In the said writ petition, the appellants had challenged a show-cause notice dated July 31, 2024. The learned Single Bench by the impugned order had directed

the appellants to submit their response to the show-cause notice and the proper officer was directed to proceed with the matter after giving an opportunity of hearing to the writ petitioners in accordance with law. It was also made clear that the decision, if any, to be taken by the proper officer shall abide by the result of the writ petition.

2. The learned advocate for the appellants would strenuously contend that if the proper officer adjudicates the show-cause notice and passes an order confirming the demand made in the show-cause notice, the revenue implication will be very high and the amount proposed in the show-cause notice is much higher than the net worth of the appellants/company.
3. In any event, the learned Single Bench has protected the interest of the appellants/writ petitioners that the decision, if any, to be taken by the proper officer shall abide by the result of the writ petition. Furthermore, the learned Single Bench, taking note of the higher revenue involved, has directed the matter to be listed in the supplementary list on November 20, 2024.
4. Therefore, we do not find any ground to interfere with the said order. However, we add the following directions to the impugned order so that both, the interest of the appellants as well as the revenue are protected.
5. The proper officer shall comply with the directions issued by the learned Single Bench and if he passes an order, the said order shall be placed before the learned Single Bench in the hearing to be held on November 20, 2024.
6. In the light of the above order, the appeal and the connected application (I.A. No. CAN 1 of 2024) are disposed of.

7. No costs.
8. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

I agree.

**(T.S. SIVAGNANAM)**  
**CHIEF JUSTICE**

**(BIVAS PATTANAYAK, J.)**

Pallab/S. Banerjee AR(Ct.)