

03.01.2024
PB
Sl. No.2.

WPA 28381 of 2023

Samir Sadhukhan

Vs

Assistant Commissioner of CGST &
CX, Shyambazar Division, Kolkata
North Commissionerate & Ors.

Mr. Sandeep Choraria,
Mr. Rishav Manna.

... For the Petitioner.

Mr. K. K. Maiti,
Mr. Abhradip Maity.

.....for the CGST authority.

Mr. Om Narayan Rai,
Mr. Soumen Bhattacharya.

.....for the UOI.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned notices dated 15th September, 2023 and 16th October, 2023 being Annexures P-2 and P-3 respectively to the writ petition for recovery of the demand arising out of the adjudication order dated 22nd March, 2023, on the ground that such action of taking steps for recovery is illegal since no adjudication order was served upon the petitioner at any point of time.

Mr. Maiti, learned advocate representing the respondent CGST authority concerned in opposing the

writ petition submits that petitioner has suppressed the material facts and made incorrect statement in this writ petition as it would appear from record which he has produced and on perusal of which it appears that the aforesaid adjudication order was passed on 22nd March, 2023 and was despatched to the petitioner by Registered Post on 24th March, 2023.

Petitioner disputes the despatching address. I find that the show-cause cum demand notice and the adjudication order and address given in postal despatch are all the same and impugned recovery notices is also the same everywhere, which is 118, Raja Dinendra Street, Kolkata-700 004. Petitioner still disputes about the service of the impugned adjudication order.

Considering the facts and circumstances of the case and the involvement of highly disputed question of facts and evidence, I am not inclined to entertain this writ petition being WPA 28381 of 2023 and accordingly the same is dismissed.

Copies of the relevant documents submitted by Mr. Maiti in Court be kept with the record and the copy of the same be handed over to Mr. Choraria in Court.

(Md. Nizamuddin, J.)

