

10.01.2024
Item No.28
gd

WPA/112/2024
EUNUS ANSARI
VS
THE ASSISTANT COMMISSIONER OF REVENUE,
STATE TAX, BUREAU OF INVESTIGATION, NORTH
BENGAL & ORS.

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Abhilash Mittal
..for the petitioner.

Mr. Momenur Rahman,
Mr. Dilip Kumar Agarwal
..for the State.

The show cause notice dated 7th January, 2024 is under challenge in this writ petition.

On a query of the court as to whether any reply to such show cause notice has been submitted, Mr. Kanodia submits that no such reply has been submitted since the petitioner has challenged the show cause notice in this writ petition.

Upon going through the materials on record, this court finds that the Assistant Commissioner of State Tax, Bureau of Investigation, North Bengal Headquarter, Siliguri directed the petitioner to show cause on or before 11th January, 2024 and the petitioner has been directed to appear before such authority on or before 14th January, 2024 at 11 a.m.

Taking into consideration the fact that the date of hearing has been fixed on 14th January, 2024

and since Mr. Kanodia submits that the petitioner shall file the reply to the show cause notice on or before 11th January, 2024, no useful purpose will be served in keeping this writ petition pending.

By drawing the attention of the court to the order of detention under Section 129(1) of CGST Act, 2017 and WBGST Act, 2017, Mr. Kanodia submits that the concerned authority has already made up his mind.

After hearing the learned advocates for the parties and considering the materials on record, this court is of the considered view that the interest of justice would be sub-served if the respondent no.1 is directed to take a decision on the show cause notice after considering the reply to be submitted by the petitioner within the time limit stipulated hereinbefore and by passing a reasoned order in accordance with law upon giving an opportunity of hearing to the petitioner or his authorized representative.

Accordingly, the respondent no.1 is directed to hear the said matter on 14th January, 2024 and to dispose of the same in accordance with law.

Mr. Kanodia submits that the goods as well as the conveyance, which has been detained, may be released upon furnishing the bond.

It will be open to the petitioner to make such a prayer before the authority and in the event such prayer is made, the respondent no.1 shall consider the same by passing a reasoned order,.

The petitioner will be at liberty to produce materials, documents and evidences in support of his claim.

With the above observations and directions, the writ petition is disposed of.

There shall be no order as to costs.

Urgent certified copy of this order, if applied for, be given to the learned advocates for the parties on usual formalities.

(HIRANMAY BHATTACHARYYA, J.)