

Court No. 2
03.9.2024
(Item No. 35)
(AB)

IN THE HIGH COURT AT CALCUTTA
Circuit Bench At Jalpaiguri
Constitutional Writ Jurisdiction
Appellate Side

W.P.A. 1821 of 2024

Sri Arya Singh Satyavir @ Satya Vir Singh Arya
VS
The State of West Bengal & Ors.

Ms. Radhika Agarwal
Mr. Dhiraj Lakhotia
Ms. Meghna Joshi
Ms. Khushi Kundu
..... for the petitioner
Mr. Momenur Rahman
Ms. Rima Sarkar
.... For the State

Affidavit of service filed today in Court, is
taken on record.

Referring to **annexure P-4** at **pages 44 and 45**
to the writ petition, Ms. Radhika Agarwal, learned
counsel appearing for the petitioner through virtual
mode submits that the show cause notice was issued
on **September 20, 2023** but without complying the
mandatory statutory requirement as the date of
personal hearing, time of personal hearing and the
venue for personal hearing have not been mentioned.

Mr. Momenur Rahman, learned State counsel,
appears for the respondents being ably assisted by
Ms. Rima Sarkar, learned counsel appear for the State
respondents.

Learned counsel for the petitioner refers to a
judgment of the Hon'ble Division Bench, in support of

her above contention, In the matter of: **Gautam Bhowmick -vs- The State of West Bengal reported at (2024) 158 Taxmann.com 399(Calcutta).**

After considering the submissions made on behalf of the parties and upon a close scrutiny of the show-cause notice dated **September 20, 2023, annexure P-4** at **pages 44 and 45** to the writ petition, this Court is of the view that the said show-cause notice cannot sustain in law as the mandatory statutory requirements were not complied with under **Section 75 (4) of the G.S.T. Act, 2017.**

For those reasons, the show-cause notice dated **September 20, 2023, annexure P-4** at **pages 44 and 45** to the writ petition stands **set aside** and **quashed.**

The jurisdictional authority upon issuing a fresh show-cause notice strictly in accordance with law shall be at liberty to proceed further against the concerned assessee.

It is made clear that this Court has not gone into the merits of the case in any manner whatsoever.

In the event, a new proceeding shall be initiated, the limitation under **Section 73(10)** of the Act should reckon from such new notice.

With the above directions and observations, this writ petition, **WPA 1821 of 2024** stands **allowed**

to the extent indicated above, without any order as to costs.

Urgent photostat certified copy of this order, if applied for, be supplied to the parties expeditiously, on compliance of usual legal formalities.

(Aniruddha Roy, J.)