

Court No. 2
12.9.2024
(Item No. 48)
(Sc)

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

W.P.A. 1900 of 2024

Bablu Agarwal
-vs-
State of West Bengal & Ors.

Mr. Dhiraj Lakhotia
Ms. Radhika Agarwal
Ms. Meghana Joshi
Ms. Khushi Kundu.

..... for the petitioner

Mr. Kumar Shantanu

.... For the State

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

Referring to **Annexure P2** at **pages 34 and 35**
to the writ petition, Mr. Dhiraj Lakhotia, learned
counsel appearing for the petitioner submits that, the
show cause notice was issued on **July 6, 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. Kumar Shantanu, learned State counsel,
appears for the State respondents.

Learned counsel for the petitioner refers to a judgment of the Hon'ble Division Bench, in support of his 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 ***July 6, 2023, Annexure-P2*** at ***pages 34 and 35*** 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 ***July 6, 2023, Annexure-P2*** at ***pages 34 and 35*** 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 1900 of 2024*** stands ***allowed***

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

Photostat certified copy of this order, if applied for, be furnished expeditiously.

(Aniruddha Roy, J.)