D/L - 25
20.02.2025
Court. No. 5
*S.*Kundu

WPA 276 of 2025

Ram Kishan Agarwal
Vs.
Superintendent of Central Tax Group-5 & Ors.

Mr. Rites Goel,
Mr. Shantanu Chakraborty
...for the petitioner.

Mr. Manasi Mukherjee,
Mr. Bijitesh Mukherjee
...for the respondents.

Mr. A. Ray,
Mr. Md. T.M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal
...for the State.

1. Affidavit of service filed in Court today is taken on record.
2. Challenging the show-cause notice dated 14th June, 2024 and 19th July, 2024 both passed under Section 74 of the WBGST/CGST Act, 2017 (hereinafter referred to as the said Act) the instant writ petition has been filed.
3. Mr. Goel, learned advocate for the petitioner raises the jurisdictional issue, in issuing the show-cause notices. He, however, submits that during the pendency of the writ petition two several adjudication orders under Section 74 (9) of the said Act in respect of the aforesaid two notices for the tax periods 2017-2018 to 2021-22 have been passed. Copies of the aforesaid orders in original as placed before this Court are taken on record.

4. Although, he seeks leave to file a supplementary affidavit challenging the aforesaid orders, this Court is of the view that the scope of the writ petition cannot be enlarged by filing supplementary affidavit.
5. Mr. Goel at this stage prays for leave to withdraw the writ petition with liberty to file afresh on the self-same cause of action in respect of the show-cause notices as also to incorporate the challenge to the orders in original dated 21st January, 2025 and 4th February, 2025.
6. Having heard the learned advocates appearing for the respective parties and noting that the petitioner seeks to withdraw the present writ petition, without going into the issue of maintainability of the writ petition, this Court permits the petitioner to withdraw the petition with liberty to file afresh on the self-same cause of action.
7. Accordingly, the writ petition is dismissed as withdrawn.

(Raja Basu Chowdhury, J.)