

M/L - 26
05/03/2025
Court. No. 5
S.Kundu

**WPA 735 of 2025
With
CAN 1 of 2025**

**Punit Dhanuka
Vs.
Union of India & Ors.**

Mr. Nilotpall Chowdhury,
Mr. Debaditya Banerjee,
Mr. S. W. Faruque,

...for the petitioner.

Mr. Tapan Bhanja,

...for the DGGST authority.

Mr. Vipul Kundalia, Sr. Adv.
Mr. Anurag Roy

...for the CGST authority.

Mr. Om Narayan Rai, Sr. Adv.
Mr. S. Bhattacharjee,
Mr. Ankan Das,
Ms. S. Ghosh

...for the Union of India.

1. The present writ petition has been filed complaining of non-consideration of the petitioner's representation dated 5th December, 2023 whereby, the petitioner requested the Commissioner, Kolkata North Commissionerate, CGST and Central Excise to appoint a common adjudicating authority in respect of show-cause and demand notice dated 1st December, 2022.
2. During the pendency of the writ petition, two of the Adjudicators have already decided the show-cause and passed have two several orders dated 28th January, 2024 and 5th February, 2025 respectively, which are

appearing at page 10 and 48 of the connected application being CAN 1 of 2025.

3. By the aforesaid connected application, the petitioner seeks to challenge the aforesaid orders.
4. Having heard the learned advocates appearing for the respective parties, in my view, since the adjudication orders have already been passed, scope of the writ petition cannot be enlarged by filing a connected application being CAN 1 of 2025.
5. The connected application being CAN 1 of 2025 accordingly stands dismissed.
6. Dismissal of the connected application shall, however, not stand in the way of the writ petitioner challenging the aforesaid orders in accordance with law. The petitioner shall be entitled to the benefit of the exclusion of the period spent before this Court.
7. At the same time, noting that by the show-cause dated 1st December, 2022, the petitioner who is the noticee no. 37 has been directed to appear and respond before the several Adjudicators and although, two of the Adjudicators have already passed their orders, the other Adjudicators are yet to complete the adjudication proceeding. Noting that a representation dated 5th December, 2023 is already pending before the Commissioner, Kolkata North Commissionerate dated 15th December, 2022 to appoint a common Adjudicator which has the sanction of the Circular No.

169/01/2022-GST dated 12th March, 2022, I am of the view that the respondent no. 2 should forthwith take a decision on the petitioner's representation having regard to the Circular dated 12th March, 2022, which in my view is binding on the Commissioner. Pending such decision on the petitioner's representation, the other Adjudicators are restrained from passing any further order in connection with the show-cause dated 1st December.

8. As the petitioner's representation is pending since 5th December, 2023, it is expected that the respondent no. 2 shall take a decision in the matter within a period of four weeks from the date of communication of this order.
9. The writ petition accordingly stands disposed of.
10. There shall be no order as to costs.
11. All parties shall act on the basis of server copy of this order duly downloaded from this Court's official website.

(Raja Basu Chowdhury, J.)