

32. 30.04.2025
(M/L) Court No.05.

(Pritam)

WPA 1726 of 2025

**Kaushalya Maskara, Wife of Pre-deceased
Lalit Kumar Maskara.
-Vs.-
Superintendent of CGST & CX, Dalkhola Range,
Dinajpur Division Siliguri Commissionerate & Ors.**

Mr. Akshat Agarwal,
Mr. Parikhith Karmakar.

...for the petitioner.

Mr. U. S. Bhattacharya,
Mr. Kaustav K. Maiti

....for the respondents/CGST.

Mr. Asis Majumder,
Mr. Piyas Chowdhury

...for the Union of India.

1. The present writ petition has been filed, *inter alia*, challenging an adjudication order dated December 19, 2023, issued under Section 73 of the WBGST & CGST Act, 2017 (hereinafter referred to as the “said Act”) in respect of the tax period July 2017 and March 2018. The petitioner is the widow of Lalit Kumar Maskara who had died on June 30, 2022. According to the petitioner, consequent upon the death of the aforesaid Lalit Kumar Maskara, who was the sole proprietor in respect of Agro Service Centre, which was a registered taxpayer within the meaning of the said Act, the petitioner had applied for cancellation of the registration as would appear from

the acknowledgement issued in the Form GST REG-16 dated March 4, 2023.

2. The petitioner would, however, submit that a show-cause had been issued under Section 73 of the said Act on 4th September, 2023 and the same had proceeded without making the petitioner a party. Having regard thereto, the aforesaid order cannot be sustained.
3. Mr. Maiti, learned advocate representing the respondents would, however, submit that since the respondents did not have intimation with regard to the death of Lalit Kumar Maskara, the aforesaid proceeding was conducted without bringing the petitioner on record.
4. Having heard the learned advocates appearing for both the parties and noting that the aforesaid order has been passed, in fact, against a dead person without bringing on record the legal representative of the deceased and without notifying her, I am of the view that the aforesaid order dated December 19, 2023 cannot be sustained the same is accordingly, set aside.
5. The aforesaid order shall, however, not stand in the way of the respondents from taking steps in accordance with law. The respondents are also directed to take immediate steps for cancelling the

registration in the name of Lalit Kumar Maskara with effect from the date of making such application.

6. With the aforesaid observation, the instant writ petition being WPA 1726 of 2025 is disposed of.

(Raja Basu Chowdhury, J.)