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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 2639 of 2025

With
CAN 1 of 2025

Sarder Woodcraft Private Limited
Versus
Superintendent, Range-IV Shymbazar
Division, CGST & Central Excise, Kolkata North
Commissionerate & Ors.

Mr. Parag Kothari
Ms. Paramita Ghoshal
... For the petitioner.

Mr. Shiv Sankar Banerjee
Mr. Abhradip Maity
Mr. Abhishek Chakraborty
Ms. Shatabdi Sen
... For the respondents.

1. The petitioner seeks to challenge the show cause notice dated 23rd December, 2024 and also seek to set up a defence to the said show cause.
2. Having heard the learned advocates appearing for the respective parties, I find that in the show cause, the alleged violation has duly been identified. The show-cause specifically indicated the grounds on which the petitioner's registration is liable to be cancelled. The show-cause does not appear to be vague.
3. Having regard thereto, I am of the view that there is no scope for this Court at this stage to pass any order. If this Court is to consider the petitioner's case on merits of the show cause, the same, in my view, would be pre-judging the cause.

4. However, taking into consideration the fact that the show cause is pending since 31st December, 2024, and the registration of the petitioner stands suspended, I am of the view that the concerned respondent/officer should hear out and dispose of the show cause, in accordance with law, upon giving the petitioner an opportunity of hearing and by passing a reasoned order, as expeditiously as possible, preferably but not later than four weeks from the date of communication of this order.

5. With the above observations and directions the writ petition along with the connected application, being CAN 1 of 2025 stands disposed of.

Urgent Photostat certified copy of this order, if applied for, be made available to the parties upon compliance with the requisite formalities.

(Raja Basu Chowdhury, J.)