01.09.2025
Item No
AD 26
Saswata

WPA 5261 of 2025

Upendra Mahato
versus
Union of India & Ors.

Mr. Himangshu Kumar Ray
Ms. Shiwani Shaw
Mr. Subhasis Podder
Mr. Animitra Roy
Mr. Gaurav Chakraborty
...For the petitioner
Mr. Uday Shankar Bhattacharya
Mr. Tapan Bhanja
...For the respondent nos. 2, 3 and 4
Mr. Kaushik Dey
Mr. Kaustuv Kr. Maiti
...For the respondent nos. 5 and 6

1. Affidavit of service filed in Court today is retained with the record.

2. The writ petition has been filed challenging the show cause notice dated 18th February 2025 in respect of tax period 2017-18 and 2021-22 issued under the provisions of Section 122 of the WBGST /CGST Act, 2017 (hereinafter referred to as the "said Act") on the ground that the final audit report in form ADT – 2 has already been published on 19th January 2023, in respect of the tax period 2017-18, 2018-19 and 2019-20. Mr. Ray, learned advocate appearing for the petitioner submits that once the final audit report is filed treating the discrepancies to be settled, no further show cause for the above period in respect of the said proceedings could have been issued.

3. At this stage, Mr. Bhattacharya, learned advocate appearing for the respondent nos. 2 to 4 submits that the above proceedings are limited in respect of the notice period from 2020-21 and 2021-22 and a corrigendum to that effect has been published on 19th March 2025.

4. Having heard the learned advocates for the parties, since the show cause notice has now been confined to the period from 2020-21 and 2021-22, and there being no overlap of the periods, I am of the view that the petitioner's grievance has already been met. Let a copy of the summary of show cause in the form of

corrigendum to the original show cause dated 18th February 2025 be retained with the record.

5. With the above observations, the writ petition is disposed of.

6. 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.)