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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 9455 of 2025

M/s. Mohan's Image & Ors.
Versus
Union of India & Ors.

Mr. Nilanjan Adhikari
Mr. Oindrila Sinha
... For the petitioners.

Mr. Bhaskar Prosad Banerjee
Mr. Abhrajit Maity
... For the respondent CGST& CX authorities.

1. Affidavit of service filed in Court today is taken on record.
2. Challenging the order in original dated 24th January, 2025 passed under Section 74 of the Central/West Bengal Goods and Services Tax Act, 2017 (hereinafter referred to as the "said Act") in respect of the Financial Year 2017-18 to 2023-24, the instant writ petition has been filed.
3. Mr. Adhikari, learned advocate representing the petitioners by drawing attention of this Court to the order impugned would submit that although the initial show cause notices all dated 6th August, 2024 were uploaded on the portal, the same did not provide for a date of personal hearing. Subsequently, from the order impugned the petitioners had come to learn that an attempt had been made by the respondents to intimate

the petitioner no.1 as regards the date of personal hearing and the notice in that regard was handed over to the President of the Marshal House Owners Society. He submits that this is no service. It is submitted that in the facts noted hereinabove, the aforesaid order cannot be sustained and the same should be set aside and remanded back to the adjudicating authority.

4. Mr. Banerjee, learned advocate appears on behalf of the respondents. By drawing attention of this Court to the observations made by the proper officer in the order impugned it is submitted that personal hearing notice was given on 13th November, 2024 for appearance on 25th November, 2024 which the petitioners did not attend. Subsequently, a further hearing notice was issued on 26th November, 2024 and also on 6th December, 2024 for appearance on 5th December, 2024 and 20th December, 2024 respectively. The aforesaid communications were sent through e-mail to the registered e-mail id of the petitioner no.1. Since, the petitioner no.1 did not respond and did not appear, the adjudication order has been passed. There is an alternative remedy. No interference is called for.

5. Heard the learned advocates appearing for respective parties. From the statements made in the writ petition it does not appear to be a case where no show-cause notice was issued. Rather no

response to the show-cause was given. Only an evasive denial appears as regards the claim made in the order that the petitioners were served with email communications. Simply because during an investigation a notice was served with the President of the House Owners Society, the same cannot stand as proof of denial of service of notice of hearing. Admittedly, the petitioners have an alternative remedy in the form of appeal under the provisions of Section 107 of the said Act. The scheme of the said Act provides for multi-tiered adjudication process.

6. Having regard thereto, I am not inclined to entertain the writ petition. The writ petition is accordingly dismissed.
7. There shall be no order as to costs.

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.)