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Ct.5.

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 10852 of 2025

N. C. Paul & Co.
Versus
The State of West Bengal & Ors.

Mr. Abhratosh Majumdar, Sr. Advocate
Mr. Sayan Sinha
Mr. K. Ray
... For the petitioner

Mr. T. M. Siddiqui
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
... For the State.

Ms. Kanika Gupta
... For Union of India.

1. Challenging the order passed under Section 73(9) of the WBGST/CGST Act, 2017 (hereinafter referred to as the “said Act”) dated 18th February, 2025, the instant writ petition has been filed.

2. Having heard the learned advocates appearing for the respective parties since, it appears that the petitioner has not been given an opportunity of hearing and further the order impugned has been passed and the demand has been raised beyond the scope of the show cause notice which is also an infraction within the meaning of Section 75(7) of the said Act and since, Mr. Sanyal, learned advocate representing the State respondent, today, on instruction, would submit that he is not in a position to improve the facts and that in this case the petitioner had

not been afforded with an opportunity of hearing, I am of the view that the above order cannot be sustained and the same is accordingly set aside.

3. The matter is, however, remanded back to the proper officer to adjudicate the same on merits.

4. The proper officer shall upon providing an opportunity of hearing to the petitioner decide on the show cause strictly in accordance with law.

4. With the above observations and directions the writ petition is disposed of.

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

(Raja Basu Chowdhury, J.)