

WPA 12411 Of 2021

02.01.2024

Sl no. 20

Ct no. 2

P.M.

The Royal Calcutta Golf Club.

- Vs -

**Principal Commissioner of CGST & CX, Kolkata
South CGST & CX Commissionerate & Ors.**

Mr. Pratyush Junjhunwala,
Mr. S. Chakraborty

... for the petitioner

Ms. Rajashree Venket Kundalia
Mr. Tapan Bhanja

... for the CGST authorities

Heard learned advocates appearing for the parties.

Affidavit-in-opposition filed by the respondent be kept with the record.

It appears from record that the subject matter of challenge in this writ petition arises out of the impugned show-cause notice dated 16th July, 2021 being annexure P/1 to the writ petition by which petitioner was asked to file reply/response to the impugned show-cause notice.

The claim of the petitioner before the respondent authority concerned was for refund in question.

Considering the facts and circumstances of this case, I am not inclined to interfere with the impugned show-cause notice and grant any relief to

the petitioner except extending the time to file reply to the impugned show-cause notice by fifteen days from date and if such reply is filed by the petitioner the same shall be considered and disposed of by the respondent authority concerned in accordance with law and by passing a reasoned and speaking order after giving opportunity of hearing to the petitioner or its authorised representatives within four weeks from the date of receipt of such reply to be submitted by the petitioner. In course of hearing on the aforesaid show-cause notice petitioner shall be entitled to take all the points before the authority concerned which has been raised in this writ petition.

It is clarified that this Court has not gone into the merit of the impugned show-cause notice and the objection/reply shall be considered strictly in accordance with law.

With this observation and direction this writ petition being WPA 12411 of 2021 is disposed of.

(Md. Nizamuddin, J.)