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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 12613 of 2024

With
CAN 1 of 2025

West Bengal State Electricity
Distribution Company Limited

Versus

Additional Director, Directorate General of
Goods and Services Tax Intelligence(DGGI)
Kolkata Zonal Unit & Ors.

Mr. Abhratosh Majumdar, Sr. Advocate
Mr. Avra Mazumder
Ms. Alisha Das
Mr. Suman Bhowmik
Mr. Kausheyo Roy
Mr. Samrat Das
Ms. Elina Dey
Mr. Sourendra Nath Banerjee
... For the petitioner

Mr. A. Ray, GP
Md. T. M. Siddiqui, AGP
Mr. Tanoy Chakraborty
Mr. S. Sanyal
Mr. Debraj Sahu
... For the State.

Mr. Bhaskar Prasad Banerjee
Mr. Abhradip Maity
... For the DGGI

1. Learned advocate for the DGGI, the adjudicating authority, being the Joint Commissioner of CGST & CX Kolkata North has filed the instant application, being CAN 1 of 2025 and seeks leave upon being added as party respondent in the present writ petition to publish the adjudication order in respect of the show cause notice dated 28th March, 2024. It would be relevant to place

on record that this Court by an order dated 11th June, 2024 while admitting the writ petition and being prima facie satisfied with the case made out by the petitioner permitted the petitioner to participate in the proceedings pertaining to the show cause, however, it was made clear that no final order shall be passed on the basis of the aforesaid show cause notice without leave of this Court. The applicant would submit that the applicant had already adjudicated on the show-cause and intends to pass the final order in the manner as disclosed in the draft order which has been placed before this Court.

2. Let a copy of the draft order be retained with the record.
3. Having regard to the above, while permitting the applicant to be added as a party respondent to the present writ petition, leave is granted to the applicant to finally publish the adjudication/final order in respect of the show cause notice dated 28th March, 2024 in terms of the draft order placed before this Court.
4. Since, from the draft order it appears that the entire proceedings initiated vide show cause notice dated 28th March, 2024, is proposed to be dropped, I am of the view that nothing survives

in the writ petition and the same is accordingly disposed of by recording the above.

5. The connected application, being CAN 1 of 2025 is also disposed of accordingly.
6. The department is directed to carry out the amendment forthwith.

(Raja Basu Chowdhury, J.)