

10.09.2025
sayandeep
Sl. No. 17
Ct. No. 05

WPA 12844 of 2025

Arup Kumar Dutta & ors.
Vs.
Union of India & ors.

Mr. D.P. Dutta
Mr. Souvik Sen
Mr. Sumanta Ganguly

..... for the petitioners

Mr. Kaushik Dey
Mr. Kaushik Kr. Maiti

....for the CGST authority

1. Challenging two several recovery notices dated 26th February, 2025 and 30th May, 2025 issued on the basis of the order in original dated 28th June, 2024, the instant writ petition has been filed.
2. Although, the learned advocate for the petitioner would contend that the order in original had not been served, however, Mr. Dey, learned advocate representing the respondents has drawn the attention of this Court not only to the show cause notice dated 23rd December, 2020 issued under the provisions of Section 73(1), Section 75, Section 78 and Section 70 of the Finance Act, 1994 read with Section 174 of the CGST Act, 2017 but also to the subsequent hearing notices which have all been annexed to the writ petition.
3. According to the respondents, not only the show case but also the subsequent hearing notices were all issued through e-mail at the registered e-mail id of the petitioner no.1. He would submit that since, the

petitioner no.1 had received all the aforesaid notices, there is no reason for the petitioner no.1 not to receive the order in original dated 28th June, 2024, especially when the order in original was served on the petitioners through speed post.

- 4.** Having heard the learned advocates appearing for the respective parties though, there appears to be some dispute as regards the service of notice on the petitioner no.1, there is, however, no explanation as to why the order in original was not served upon the petitioner no.1 by e-mail and was abruptly served through speed post. Considering the above, I am of the view that at this stage, it shall be prudent for this Court not to enter into such disputed questions of facts rather to permit the petitioner no.1 to avail the remedy in the form of appeal before the appellate authority provided, a signed copy of the order in original is made over to the petitioner no.1.
- 5.** In view thereof, I propose to dispose of the aforesaid writ petition by directing the respondents to serve a signed copy of the order in original dated 28th June, 2024, to the petitioner no.1 within a period of 1 week from date. Upon receipt of the order in original, the petitioner no.1 shall be at liberty to take recourse to the same before the appellate authority in accordance with law provided, the appeal is filed challenging the aforesaid order in original within a period of 4 weeks from the date of receipt of such order in original, subject to compliance of other formalities.

6. As a sequel thereto, the demand raised by the respondents vide notice dated 26th February, 2025 and 30th May, 2025 stand set aside.
7. With the aforesaid observations and directions, the writ petition is disposed of.

(Raja Basu Chowdhury, J.)