

15.09.2025
sayandeep
Sl. No. 23
Ct. No. 05

WPA 14308 of 2025

Shankar Das
Vs.
The Assistant Commissioner, State Tax,
Midnapore Charge, WBGST & ors.

Mr. Ankit Kanodia
Ms. Megha Agarwal
Mr. Piyush Khaitan

....for the petitioner

Mr. A. Roy, Ld. GP
Mr. Nilotpall Chatterjee
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal

..... for the State

1. Challenging an order dated 16th August, 2024 passed under Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the “said Act”) for the tax period of April, 2019 to March, 2020, the instant writ petition has been filed.
2. Having heard the learned advocates appearing for the respective parties and noting the submissions from the parties and materials on record and in particular that the date of personal hearing was prior to the date of submission of response, I am of the view that the adjudicating authority ought to have given an appropriate opportunity to the petitioner to place his case especially having regard to the provisions contained in Section 75(4) of the said Act. However, at the same time, considering the fact that an adjudication order has been passed, I am of the view

that the petitioner should be put to terms. Accordingly while directing the petitioner to deposit the sum of Rs. 100,000/- (one lakh) only with the respondents within a period of 4 weeks from date, I set aside the order dated 16th August, 2024 with a further direction upon the respondents to hear out and dispose of the aforesaid proceedings in accordance with law. All consequences shall follow.

3. It is, however, made clear that if the petitioner does not comply with the direction for making payment within the time prescribed, this order shall not enure to the benefit of the petitioner and the writ petition shall automatically stand dismissed without any further reference to this Court, in which case the order passed under Section 73 of the said Act dated 16th August, 2024 for the tax period April 2019 to May 2020 shall revive and be enforceable in law.

(Raja Basu Chowdhury, J.)