

25.08.2025
Item No.
AD 4
Saswata

WPA 18556 of 2024

**NCPC-ACC-ASK (JV)
Versus
State of West Bengal & Ors.**

Mr. Abhratosh Majumdar, Sr. Adv.
Mr. Sayan Sinha
Mr. Kausheyo Roy

...For the petitioner

Mr. Amitabrata Roy, Ld. GP
Mr. Tanoy Chakraborty
Mr. S.Sanyal
Mr. Debraj Sahu

...For the State

1. Challenging, inter alia, the order dated 22nd April 2024 passed by the proper officer under Section 73 of the WBGST /CGST Act, 2017 (hereinafter referred to as the “said Act”) for the tax period April 2018 to March 2019, the instant writ petition has been filed.
2. Having heard the learned advocates appearing for the respective parties and noted the submission of Mr. Majumdar, learned Senior Advocate appearing for the petitioner that not only the order impugned had been passed without affording the petitioner with an opportunity of hearing but the two several show cause notices issued in this case on 13th December 2023 as also on 8th April 2024 are at variance with the final order. I, however, note in furtherance to the second show cause notice dated 8th April 2024, the petitioner was in fact

afforded with an opportunity of personal hearing, though the fact that there appears to be a variance in the demand raised in the show-cause and the adjudication order wherein the determined amount is higher than the show-cause notices, is clear. Having regard to the scope of Section 75(7) of the said Act and noting from the submission made by Mr. Sanyal learned advocate appearing for the State that he is not in a position to improve upon the case as appearing in the impugned order, it would be prudent at this stage to direct the order dated 22nd April 2024 to be treated as a show cause notice for the petitioner to respond to the same.

3. The petitioner shall be entitled to respond to the order treating the same to be a show-cause notice within a period of 3 weeks from date.
4. In the event, the petitioner responds to the show cause within the aforesaid period, or in the alternative fails to respond to the show-cause, the proper officer, upon giving an opportunity of personal hearing to petitioner, shall hear out and dispose of the aforesaid show-cause within a period of 4 weeks thereafter.
5. It is made clear that if the petitioner does not respond to the show cause within the aforesaid period, no further opportunity of filing response

would be required to be given to the petitioner and in such case, the proper officer shall be obliged to decide the same in accordance with law within the aforesaid period.

6. With the above direction and observation, the writ petition is disposed of.
7. All parties shall act on the basis of the server copy of this order duly downloaded from this Court's official website.

(Raja Basu Chowdhury, J.)