

25.08.2025
Item No.
AD 5
Saswata

WPA 19175 of 2024

**N.C.Paul & Co.
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. Nilotpal Chatterjee
Mr. Tanoy Chakraborty
Mr. S.Sanyal

...For the State

1. Challenging, inter alia, the order dated 29th 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 since it is admitted by Mr. Sanyal, learned advocate appearing for the State that in the instant case personal hearing was not afforded to the petitioner, I am of the view that having regard to the provisions contained in Section 75(4) of the said Act which requires an opportunity of personal hearing to be given in case an adverse order is contemplated, and since the show-cause dated 27th December, 2023 which contemplated an adverse order was decided without giving an

opportunity of hearing to the petitioner, the above order dated 29th April, 2024 cannot be sustained.

3. However, at the same time also noting from the submission made by Mr. Majumdar, learned Senior Advocate appearing for the petitioner that the figures indicated in the show cause notice and the order passed under Section 73 of the said Act are at variance which is also acknowledged by Mr. Sanyal, I have scrutinised the same and find that the determination made is beyond the demand made in the show-cause. Since, the above appears to be violative of Section 75(7) of the said Act, I am of the view that it shall be prudent at this stage to direct the order dated 29th April, 2024 passed under Section 73 of the said Act to be treated as a show cause notice for the petitioner to respond to the same.
4. The petitioner shall be entitled to respond to the order dated 29th April, 2024 by treating the same as a show-cause notice within a period of 3 weeks from date.
5. In the event, the petitioner responds to the show cause within the aforesaid period, or in the alternative does not 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 matter within a period of 4 weeks thereafter.

6. It is made clear that if the petitioner does not respond to the show cause within the aforesaid period, no further opportunity of filing the 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.
7. With the above direction and observation, the writ petition is disposed of.
8. 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.)