**10.09.2025**
**sayandeep**
**Sl. No. 24**
**Ct. No. 05**

**WPA 19665 of 2025**

Nita Singha Roy (Prop: M/s Singha Roy Pharma)
Vs.
State of West Bengal & ors.

Mr. Promit Majumdar
Ms. Rupomita Ghosh
….. for the petitioner

Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
Mr. Debraj Sahu
….for the State

**1.** The present writ petition has been filed, *inter alia*, challenging a determination made under Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the said Act) dated 15th December, 2023 in respect of the tax period of July, 2017 to March, 2018.

**2.** Mr. Majumdar, learned advocate representing the petitioner would submit that the show cause notice preceding the order impugned did not spell out the grounds on which the determination has been made and it is for such reason the petitioner could not initially file a response. The order impugned is also non-speaking as such the petitioner could not file an appeal before the appellate authority. This apart he would submit that the petitioner is not well educated in the taxation statute, the petitioner also had no notice of the proceedings since the e-mail id that was provided for service of notices, was that of the tax consultant of the petitioner. In the facts noted above, he submits the order impugned be set aside and the matter be remanded back to the proper officer.

**3.** Mr. Sanyal, learned advocate appears on behalf of the respondents and would submit that at this belated stage, the petitioner should not be permitted to reopen the adjudication order which has long been passed.

**4.** Having heard the learned advocates appearing for the respective parties, I note that in the instant case not only a pre- show cause notice but also a show cause notice was served on the petitioner. Admittedly, in this case, the petitioner had not responded to the pre show cause notice or to the show cause notice and on such ground, I am of the view, the petitioner cannot complain of the respondents not specifying the detailed reasons in the show cause.

**5.** However, at the same time, this Court cannot overlook the fact that the show cause notices did not provide for a date of personal hearing. In this context, I find a proper officer, having regard to the provisions contained in Section 75(4) of the said Act, in case an adverse order is contemplated, is statutorily obliged to offer an opportunity of personal hearing. The same has admittedly, not been done. On such ground, I am of the view, the above order cannot be sustained. However, at the same time noting that the petitioner had belatedly approached this Court and has chosen not to challenge the said order within the ordinary period for preferring an appeal, though, some explanation has been provided, such explanation being not adequate, in my view, the petitioner should be put to terms. Accordingly, the matter is remanded back to the proper officer by setting aside the order impugned. The petitioner is directed to deposit 5% of the tax in dispute in respect of the determination which has been made by the order impugned within 6 weeks from date. In the event, the aforesaid amount is deposited with the respondents, the same shall be retained to the credit of the proceedings. The consequent demand raised by the respondents in DRC 07 shall stand set aside. It is, however, made clear that if the petitioner does not comply with the above order, the writ petition shall automatically stand dismissed and this order shall not enure to the benefit of the petitioner, in which case the impugned order along with the demands shall revive.

**6.** With the above observations and directions, the writ petition is disposed of.

**(Raja Basu Chowdhury, J.)**