51. 19.05.2025
(M/L) Court No.05.

(Pritam)

WPA 21594 of 2024

PDP International Pvt. Ltd. & Anr.

-Vs.-

Union of India & Ors.

Mr. Sanjoy Bhowmick,
Mr. Purnendu Sekhar Bhadra.
...for the petitioner.

Mr. Vipul Kundalia, Sr. Adv.,
Mr. Kaustav Kanti Maity,
Mr. Dhirodatto Chaudhuri.
...for the respondent.

Mr. Vipul Kundalia, Sr. Adv.,
Mr. Aayush Sharma.
....for the UoI.

1. Challenging the order in original dated April 29, 2024 passed by under Section 73(9) of the WBGST/CGST Act, 2017 (hereinafter referred to as the “said Act”) in respect of the tax period 2018-2019 to 2021-2022, the instant writ petition has been filed. Learned advocate for the petitioners would submit that the Proper Officer without affording appropriate opportunity of hearing to the petitioners has determined the show-cause. He contends of violation of principles of natural justice.
2. Having heard the respective parties, I find that a show-cause notice dated December 27, 2023 was issued under Section 73 of the said Act in respect of tax period 2018-2019 to 2021-2022. The petitioners did not respond to the show-cause within the time specified. Subsequently, the

petitioners were afforded with an opportunity of personal hearing on February 22, 2024 by notice in writing dated February 13, 2024, the petitioners failed to appear on the said date. Subsequently, a further notice was issued on February 26, 2024 and the hearing was fixed on February 29, 2024 when a representative of the petitioners had appeared and sought for time for filing of the written submission and reply. Records would reveal that the Proper Officer had acceded to the request of the petitioners and had permitted the petitioners to file their response. The response was taken on record and was duly considered by the Proper Officer. Even after the order impugned was passed on April 29, 2024, the petitioners did not immediately challenge the same. The instant writ petition has been filed on August 23, 2024 much beyond the ordinary period of limitation. Considering the multi-tier adjudicatory process provided for in the scheme of the said Act, I am not inclined to entertain the writ petition. However, at the same time, it must be noted that the petitioners cannot be rendered remediless. On the prayer of the learned advocate for the petitioners, in the event the petitioners prefer an appeal within four weeks from date, the Appellate Authority having regard to the pendency of the instant case before this Court and the observations made herein shall hear out and disposed of the appeal on merits subject to compliance of other formalities by the petitioners and upon filing an application for condonation of delay.

3. With the aforesaid observations, the instant writ petition being WPA 21594 of 2024 is disposed of. There shall be no order as to costs.
4. Urgent Photostat certified copy of this order may be supplied to the parties upon all formalities, if applied for.

(Raja Basu Chowdhury, J.)