

M/L 1074
04.04.2025
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 22353 of 2024

With
CAN 1 of 2025

Tara Marine Syndicate Private Limited & Anr.
Versus

The Superintendent, Range III, Bhowanipur
Division, CGST & CX Kolkata & Ors.

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

... For the petitioners

Mr. Uday Shankar Bhattacharya
Ms. B. Bhattacharya
... For the CGST authorities.

1. Challenging show cause cum demand notice dated 23rd July, 2024 issued under Section 74 of the Central/West Bengal Goods and Services Tax Act, 2017 (hereinafter referred to as the "said Act") in respect of the tax period 2017-18 to 2019-2020, the instant writ petition has been filed.
2. Mr. Kanodia, learned advocate representing the petitioners by drawing attention of this Court to the order in original passed under Section 74 of the said Act by the proper officer dated 5th February, 2025, would submit that in furtherance to the above show cause the aforesaid order in original has been passed. He seeks to challenge the same by filing the above connected application being CAN 1 of 2025.

3. Considering the fact that an order in original has already been passed upon adjudication of the show cause notice, I am of the view that the petitioner cannot be permitted to challenge the same by way of a connected application as the same gives rise to a separate cause of action.
 4. Since, the show cause has already been adjudicated and has merged with the final order, I am of the view that the above writ petition can be disposed of by permitting the petitioners to challenge not only the show cause but also the adjudication order in original dated 5th February, 2025 in a composite manner in accordance with law, if so advised.
 5. With the above observations and directions the writ petition along with the connected application stands disposed of.
 6. Since, no affidavit-in-opposition has been called for, the allegations made in the writ petition and the connected application are deemed not to have been admitted by the respondents.
- Urgent Photostat certified copy of this order, if applied for, be made available to the parties upon compliance with the requisite formalities.

(Raja Basu Chowdhury, J.)