M/L 1076
04.04.2025
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 23717 of 2024
With
CAN 1 of 2025

M/s Speedways Logistics Private Limited & Anr.
Versus
The Additional Commissioner, CGST & CX Kolkata & Ors.

Mr. Ankit Kanodia
Ms. Megha Agarwal
Mr. Piyush Khaitan
... For the petitioners

Mr. Kaushik Dey
Mr. Kaustuv K. Maiti
... For the CGST authorities.

Mr. P. K. Bhowmik
Mr. Soumen Bhattacharjee
Mr. Ankan Das
Ms. Shradhya Ghosh
... For Union of India.

1. Challenging show cause issued in Form GST DRC 1 dated 2nd August, 2024 under Section 74 of the Central/West Bengal Goods and Services Tax Act, 2017 (hereinafter referred to as the "said Act"), the instant writ petition has been filed.

2. It appears that during the pendency of the writ petition an order in original dated 31st January, 2025 has been passed in respect of the tax period July, 2017 to March, 2020.

3. Since, the show cause has already been adjudicated and has culminated in the order in original, I am of the view that the order in original cannot be challenged by

way of a connected application as the same gives rise to a separate cause of action.

4. Having regard thereto, I am of the view that the instant 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 31st January, 2025 in a composite manner in accordance with law, before the appropriate forum ,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.)