78. 19.05.2025
(M/L) Court No.05.

(Pritam)

WPA 27197 of 2024

Narendra Kumar Bothra

-Vs.-

The Assistant Commissioner of State Tax, Bowbazar Charge & Ors.

Mr. Rishav Manna,
Mr. Gunja Verma
...for the petitioner *(VC)*.

Mr. A. Ray, Ld. G.P.,
Mr. T. M. Siddiqui, Ld. A.G.P.,
Mr. N. Chatterjee,
Mr. T. Chakraborty,
Mr. S. Sanyal.
...for the State.

1. Challenging the order of demand raised by the respondents in Form DRC-07 dated August 7, 2024 and the order under Section 73 of the WBGST & CGST Act, 2017 (hereinafter referred to as the "said Act") for the tax period of April 2019 to March 2020, the instant writ petition has been filed.
2. Learned advocate appearing for the petitioner would submit that the Proper Officer has not properly considered the petitioner's case and the date of personal hearing and the date of offering response were on the same date, i.e., on April 12, 2024. It is submitted that on August 7, 2024, an order has been passed along with the demand notice in form DRC-07.
3. Having heard the learned advocates for the respective parties and noting that a show-cause notice was issued

under Section 73 of the said Act, in tune with the adjudicatory scheme provided for in the said Act, following an audit, under the provisions of Section 65(7) of the said Act, and despite the petitioner having been afforded with an opportunity of hearing and the opportunity to respond to the show-cause, and the petitioner having not availed the opportunity of personal hearing, I am of the view that there is no scope to entertain writ petition, especially having regard to the efficacious alternative remedy available in the form of an appeal in the multi-tier adjudicatory process provided for in the scheme of the said Act. The writ petition fails.

4. However, at the same time, the petitioner cannot be rendered remediless. As such in the event the petitioner approaches the Appellate Authority within four weeks from date by filing an appropriate application for condonation of delay, the Appellate Authority having regard to the pendency of the instant case and observations made herein shall hear out and dispose of the appeal on merits subject to the petitioner complying with all other formalities.

5. With the aforesaid observations, the instant writ petition being WPA 27197 of 2024 is dismissed without any order as to costs.

(Raja Basu Chowdhury, J.)