19.05.2025
sayandeep
Sl. No. 83
ML
Ct. No. 05

WPA 27634 of 2024

Greentech IT city Private Limited
Vs.
The State of West Bengal & ors.

Mr. Avra Mazumder
Mr. Suman Bhowmik
Ms. Alisha Das
Mr. Samrat Das
Ms. Elina Dey
Mr. Siddhartha Das
Mr. Sourendra Nath Banerjee
.....for the petitioner

Mr. Anirban Ray, Ld. GP
Mr. T. M. Siddiqui, Ld. AGP
Mr. T. Chakraborty
Mr. S. Sanyal
..... for the State

1. Challenging the order passed under Section 74 of the WBGST/CGST Act, 2017 (hereinafter referred to as the said Act) dated 25th June, 2024 in respect of the tax period of April 2018 to March, 2021, the instant writ petition has been filed.
2. Mr. Mazumder, learned advocate representing the petitioner by drawing attention of this Court to the show-cause notice issued in form GST DRC 01 dated 17th April, 2024 would submit that although the respondents were required to intimate the petitioner the date of personal hearing, the aforesaid show-cause did not provide any such intimation.

3. According to the petitioner, the proper officer without affording the petitioner with an opportunity of hearing, has decided on the show-cause and has passed the order under Section 74 of the said Act.
4. Mr. Sanyal, learned advocate appearing for the respondents does not dispute the fact that the opportunity of personal hearing was not granted to the petitioner.
5. Having heard the learned advocates representing the respective parties and noting the mandate of Section 75(4) of the said Act which obliges the proper officer to afford an opportunity of hearing to the petitioner since the show-cause contemplates passing an adverse order and such provision having not been complied with, I am of the view that the aforesaid order dated 25th June, 2024 passed under Section 74 of the said Act for the tax period of April 2018 to March, 2021 cannot be sustained.
6. The same is accordingly set aside. The matter is remanded back to the proper officer for adjudication afresh. The proper officer is directed to here out the show-cause by giving the petitioner an opportunity to respond to the show-cause, an opportunity of hearing, and to decide the matter within a period of 16 weeks from the date of communication of this order.
7. With the above directions and observations, the writ petition is disposed of.

8. All consequential steps taken by the respondents in furtherance to the order dated 25th June, 2024 issued under Section 74 of the said Act for the tax period of April 2018 to March, 2021 stands quashed.

(Raja Basu Chowdhury, J.)