

20.01.2025

WPA 28851 of 2024

**AGP Enterprise
Vs.
State of West Bengal & Anr.**

Mr. Akash Dutta
Mr. Aditya Dutta

... ... for the petitioner

Mr. A. Ray
Md. T.M. Siddiqui
Mr. N. Chatterjee
Mr. T. Chakraborty
Mr. S. Sanyal

... ... for the State

Mr. Kaushik Dey
Mr. K. K. Maiti

... ... for the CGST Authorities

Learned counsel appearing for the petitioner submits that the petitioner was issued with the show-cause notice dated 25th July, 2019 under the Goods and Service Tax Act, 2017 by the respondent no.2 but no opportunity of hearing was given to the petitioner since 25th July, 2019.

Learned counsel appearing for the respondent authorities on instruction said that no notice of hearing was given to the petitioner after the issuance of show-cause notice dated 25th July, 2019.

Heard learned counsel for the parties.

As it is apparent that the show-cause notice issued in the form of GST MOV 07 dated 25th July, 2019 is pending and no notice of hearing was given by the respondent no.2, this Court directs the respondent no.2

to complete the adjudication after giving opportunity of hearing to the petitioner within two months from date.

Let this order be communicated to the respondent no.2, not only by the petitioner but also by the learned counsel appearing for the respondent authorities.

With the above observations and directions, the writ petition is disposed of.

There shall be no order as to costs.

All parties shall act on the basis of the server copy of this order duly downloaded from the official website of this Court.

(Rajarshi Bharadwaj, J.)