

13.01.2025
Item No.03
RP/S. Banerjee
Ct. No.01

MAT 2371 of 2024
With
IA No.CAN 1 of 2024

M/s. Britannia Industries Limited
Vs.
Union of India & Ors.

Mr. Abhratosh Majumdar, Sr. Adv.
Mr. B.L. Narasimhan
Mr. Rahul Tangri
Mr. Pratyush Jhunjhunwala
Mr. Deepro Sen
Ms. Tania Roy

....For Appellant

Mr. Vipul Kundalia
Mr. Jasojee Mukherjee

....for Respondent No.1

1. This intra-Court appeal by the writ petitioner is directed against the order dated 23.12.2024 in WPA 24534 of 2024. The writ petition was filed by the appellant challenging the show cause notice dated 3.8.2024 issued by the Adjudicating Authority.
2. The learned Single Bench opined that the appellant/assessee should exhaust the statutory remedies provided under the CGST Act, 2017 including submitting a detailed response to the show cause notice. Decisions were referred to in support of such contention and the challenge to the show cause notice was unsuccessful.

3. After we have elaborately heard Mr. Majumder, learned Senior Counsel for the appellant and at the conclusion of the argument the learned senior advocate, on instruction, submitted that the appellant may be permitted to withdraw the appeal and the time for submitting the reply to the show cause notice may be suitably extended. As could be seen that the writ petition was filed on 23.09.2024 and the matter was heard and the judgment was reserved on 09.12.2024 and the judgment was pronounced on 24.12.2024 and immediately thereafter, the present appeal has been filed. Since the appellant seeks to pursue the statutory remedy by submitting the reply to the show cause notice, the time spent during the pendency of the writ petition as well as the date from which this appeal was filed till it is disposed by this order, has to be excluded. Instead of making an arithmetical calculation in this regard, we extend the time for submitting the reply to the show cause notice by a period of sixty days from the date of receipt of the server copy of this judgment and order. It is made clear that the Court has not gone into the merits of the matter and it will be well open to the appellant/assessee to canvass all points before the Adjudicating Authority.
4. On perusal of the impugned order passed by the learned Single Bench we find that the learned Single

Bench has also not gone into the facts but to make things clear, even assuming that there were certain observations made by the learned Single Bench touching upon the facts, those observations stand deleted and the appellant/assessee would be entitled to raise all contentions, both factual and legal, before the Adjudicating Authority.

5. In the light of the above order extending the time for submitting the reply to the show cause notice, the hearing which was fixed by the Adjudicating Authority, shall stand deferred.
6. Accordingly, the appeal and the connected application are dismissed as withdrawn.

(T.S SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)