Sl.15
08.04.2025
Court No.2
BP

Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Side

WPA 725 of 2025

Pushkar Gurung
-versus-
Deputy Commissioner of Revenue,
Commercial Taxes(SGST), Darjeeling Charge & Ors.

Mr. Boudhyan Bhattacharyya
Ms. Stuti Bansal
Ms. Keya Kundu
Ms. Prerana Dey
Ms. Chayna Kumary
..for the petitioner

Ms. Rima Sarkar
..for the State

The order of the Deputy Commissioner of Revenue, West Bengal State Tax (WBGST), Darjeeling Charge dated September 20, 2024 is under challenge in this writ petition. The grievance of the petitioner is that notices were issued to the petitioner directing him to give reply to the show cause on the allegation that there has been suppression of turn over but no date of hearing was fixed.

Mr. Bhattacharyya, learned advocate appearing for the petitioner draws the attention of the Court to a notice directing production of documents which is annexed at page 15 of the writ petition.

From the said notice it appears that several documents and books of accounts as well as the bank statements were directed to be produced.

Mr. Bhattacharyya submits that unless a specific date for production of such documents is fixed by the authority it is not possible for the petitioner to produce such documents before the authority Mr. Bhattacharyya took this Court through the several documents annexed to this writ petition in support of his contention that only the date for giving reply to the show cause was fixed but no effective date of personal hearing was fixed.

Ms. Sarkar, learned advocate appearing for the State submits that the petitioner produced several documents pertaining to the period 2017-2018 and considering such documents the concerned authority dropped the proceedings for such period.

The period which is the subject matter of this writ petition is for the period 2018-2019.

Record reveals that a date of personal hearing was fixed on 12th September, 2024.

Mr. Bhattacharyya submits that the petitioner appeared on that date i.e. on 12th September, 2024 before the concerned hearing officer but since the officer was busy with other matter no effective hearing took place on that date.

Ms. Sarkar, learned advocate appearing for the State disputes such submission of Mr. Bhattacharyya.

However, without entering into such factual dispute this Court is of the considered view that a last opportunity should be granted to the petitioner to produce the documents as directed by the authority.

For such reason, this Court is inclined to interfere with the order impugned. Accordingly, the order of the Deputy Commissioner of Revenue, West Bengal State Tax (WBGST), Darjeeling Charge dated September 20, 2024 is set aside and quashed. The matter is remanded to the said authority who shall decide the matter afresh and in accordance with law after fixing a date of hearing and giving notice to the petitioner in that regard well in advance. The petitioner is directed to produce all the relevant documents and materials as was directed to be produced by the authority on that date for the year 2018-2019. Such authority shall verify the documents and shall pass a reasoned order after giving an opportunity of hearing to the petitioner or his authorized representative. Needless to mention that the reasoned order shall be communicated to the petitioner immediately thereafter.

With the above observations and directions, WPA 725 of 2025 is disposed of.

No order as to costs.

Urgent certified photocopy of this order, if applied for, be supplied to the parties expeditiously on compliance of usual legal formalities.

(Hiranmay Bhattacharyya, J.)