CALCUTTA HIGH COURT IN THE CIRCUIT BENCH AT JALPAIGURI

6
24.07.2025
Ct. No. 2
adeb

WPA 1510 of 2025

Windamere Hotel, A Pvt. Ltd. Company
Vs.
The Union of India, Ministry of Finance, Department of Revenue, Government of India & Ors.

Ms. Rima Sarkar
Ms. Parmita Chowdhury
Mr. S. prasad
....For the petitioner

Mr. Dilip Kumar Agarwal
Mr. Bishwa Raj Agarwal
...For the Respondents

1. Affidavit of service filed on behalf of the petitioner is taken on record.
2. The grievance which is expressed on behalf of the petitioner is initiation of two simultaneous proceedings one is Audit under Section 65 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the said Act of 2017) and another is scrutiny under Section 61 of the said Act of 2017. It is submitted that as per settled position of law both the proceedings cannot run simultaneously by the CGST Authorities.
3. In reply to the submission made on behalf of the petitioner it is submitted by the learned advocate representing CGST Authority that first Audit proceeding was initiated under Section 65 where petitioner did not participate within specified time as a result whereof concerned CGST Authority has decided

to initiate scrutiny proceeding as contemplated under Section 61 of the said Act of 2017. It is also brought to the notice of this Court that notice relating to proceeding under Section 61 has been issued on 22nd May, 2025. It is also submitted since petitioner did not participate in Audit proceeding abandoning such proceedings concerned CGST Authority has decided to initiate scrutiny proceeding.

4. In view of aforesaid submission made on behalf of CGST Authority it appears at present only scrutiny proceeding is pending against the petitioner and Audit proceeding has been abandoned. Therefore, the apprehension which has been expressed on behalf of the petitioner that two parallel proceedings are subsisting as on date is not found to be correct.

5. In view of the respective submissions made on behalf of the parties Court is not required to address the issue whether concerned CGST Authority is authorized to run two parallel proceedings or not. Since at present only concerned CGST Authority is contemplating to conclude scrutiny proceeding in terms of Section 61, leave is granted to the said authority to conclude the scrutiny proceeding in accordance with law after granting opportunity of making deliberation to the petitioner.

6. With the aforesaid observations writ petition stands disposed of.

7. Urgent photostat certified copy of the order, if applied for, be given to the parties, upon usual undertaking.

(Saugata Bhattacharyya, J.)