

Item No.4
11.09.2025
Court. No. 1
SP

**Calcutta High Court
In the Circuit Bench at Jalpaiguri**

MAT/78/2025
[In WPA 1693/2025]
IA NO: CAN/1/2025

M/S. MAA KALI TRADERS
VS
UNION OF INDIA AND ANR

Mr. Pulkit Verma, Adv.
Mr. Debanjan Das, Adv.
Ms. Pooja Sah, Adv.

... for the Appellant.

Mr. Dilip Kumar Agarwal, Adv.
Mr. Bishwaraj Agarwal, Adv.

. . .for the respondents.

1. This appeal arises out of an order dated August 19, 2025, passed by the learned Single Judge in WPA 1693 of 2025. The order passed by the respondent no. 2 was assailed before his Lordship primarily on the ground of violation of the principles of natural justice and also on the merits of the findings.
2. We are not required to discuss the factual background which led to the order impugned in the writ petition, inasmuch as, we find that the order was passed by the authority under Section 129(3) of the CGST Act 2017 without considering the objection filed by the appellant. The show

cause notice was issued on 15th July, 2025, which the appellant claims to have been received on 17th July, 2025. The objection to the said show cause notice was submitted on July 21, 2025.

3. We find that the appellant was asked to appear before the authority on July 18, 2025, to make submission and to file documentary evidence. The appellant resides in Assam. Thus, in our view the time was very short. However, detailed objection was submitted in the office of Central Goods and Service Tax on July 21, 2025 and the order impugned before the Writ Court was passed at 7.30 p.m., in the evening of July 7, 2025, upon recording that no objection had been filed by the appellant. Such order, therefore, suffers from non-consideration of the appellant's case. This is violation of the principles of natural justice.
4. Under such circumstances, the order under Section 129(3) CGST Act, 2017 is set aside. The order of the learned Single Judge is set aside. The law is well settled that, provision of a statutory appeal would not be a bar to filing of a writ petition, if

the decision assailed was passed in violation of principles of natural justice.

5. We direct de novo hearing of the matter by the competent authority, upon consideration of the objections and documents filed by the appellant and upon giving an opportunity of hearing to the appellant. The appellant will cooperate and not take unnecessary adjournment. The proceeding shall accordingly be disposed of on merits, within the time prescribed by law.
6. We have not made any observations on the claims and counter claims of the parties.
7. The date of hearing shall be notified to the appellant by the authority.
8. The appeal and application are disposed of.

(Shampa Sarkar, J.)

(Prasenjit Biswas, J.)