Court No. 2
(1545)

Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Side

31.10.2025
(JPD 30)
(S. Banerjee)

WPA 2003 of 2025

Bratin Sikdar
Vs.
The State of West Bengal & Ors.

Mr. Dhiraj Lakhotia
Ms. Radhika Agarwal
Ms. Meghana Joshi
Ms. Khushi Kundu
... for the petitioner

Mr. Subir Kumar Saha
Ms. Rima Sarkar
... for the respondents

In this writ petition the petitioner has challenged the order dated May 9, 2024 passed by the Joint Commissioner of Revenue, Jalpaiguri Circle, Jalpaiguri.

A show-cause notice under Section 73 of the WBGST Act, 2017 was issued stating that certain discrepancies were found by the concerned Audit Officer. No reply to the show-cause was filed and the adjudication under Section 73 of the WBGST Act was made determining the tax, interest and penalty for the financial year 2019-20.

Learned advocate appearing for the petitioner submits that the show-cause notice was uploaded only on the “Additional Notices and Orders” tab and not under the normal tab.

Since the petitioner was not aware of uploading of such show-cause notice in the “Additional Notices and Orders” tab, petitioner could not file any reply and an ex parte order was passed.

Ms. Sarkar, learned advocate appearing for the Revenue submits that though initially there were certain defects in the portal but, subsequently the same were rectified. She submits that after January 16, 2024 changes have been made to the GST portal and the “Additional Notices and Orders” tab has been made visible. She further submits that the show-cause notice in the case on hand has been issued on March 12, 2024 and for such reason it cannot be contended by the petitioner that he was not aware of the show-cause notice.

Without entering into such dispute, this court finds that no reply to the show-cause notice was submitted resulting in an ex parte adjudication order being passed. Ssince no reply to the show-cause notice was filed by the petitioner, this court is of the view that interest of justice would be sub-served if a last opportunity is granted to the petitioner to submit his reply to the show-cause notice dated March 12, 2024 so that the adjudicating authority can pass orders on merit and in accordance with law.

In view thereof, the order impugned dated May 9, 2024 passed by the Joint Commissioner of Revenue, Jalpaiguri Circle, Jalpaiguri is set aside with a direction upon the petitioner to submit his reply to the show-cause notice dated March 12, 2024 within a period of three weeks from the date of receipt of a server copy of this order. On receipt of the reply to the show-cause notice, the adjudicating authority shall afford an opportunity of personal hearing to the petitioner or his authorized representative and pass a reasoned order on merits and in accordance with law.

With the above observations and directions the writ petition stands disposed of.

(Hiranmay Bhattacharyya, J.)