26.09.2025
Item Nos.
JPG 1
Saswata

CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI

WPA 2112 of 2025

Evangel India Infrstructure Private Limited
Versus
The Superintendent, CGST, Coochbehar – 1 Range and Ors.

Mr. Debabrata Dhar
Ms. Paramita Sahu
...For the petitioner
Mr. Dilip Kumar Agarwal
Mr. Biswaraj Agarwal
...For the respondents

1. The present writ petition was mentioned citing extreme urgency and has accordingly been listed today.
2. The petitioner contends that though a summon had been issued under Section 70 of the WBGST /CGST Act, 2017 (hereinafter referred to as the "said Act") by the Superintendent/ Senior Intelligence Officer for the CGST authorities on the director of the petitioner at the Kolkata Office on 15th April, 2024, without bringing the same to a conclusion, a show cause notice has been issued in Form GST DRC – 01 dated 18th September 2025 by the proper officer being the Superintendent, Cooch Behar – 1, Cooch Behar Range, Siliguri

Division under Section 74 of the said Act. This according to the petitioner is impermissible.

3. The petitioner would further contend that without conclusion of the proceedings initiated at Kolkata, no proceedings could have been initiated against the petitioner at Cooch Behar. According to Mr. Dhar, learned advocate appearing for the petitioner, the aforesaid proceeding is also hit by Section 6(2)(b) of the said Act.
4. Mr. Agarwal, learned advocate appears on behalf of the respondents.
5. Having heard the learned advocates appearing for the respective parties I notice that the summons that have been issued on 15th April 2024 is against the director of the petitioner. Subsequently, the registered office/the principal place of business of the petitioner has been transferred to Cooch Behar and such fact would corroborate from the address of the petitioner in the cause title and the statements made in paragraph 3 of the writ petition.
6. I find that the petitioner by relying on Section 6(2)(b) of the said Act, would contend that since a proceeding has already been initiated on the petitioner by the State authorities, no further proceedings could have been initiated by the

CGST authorities. In this context, I may note that the petitioner's director was issued a summon under Section 70 of the said Act. Later, a further notice was issued by the Assistant Commissioner, Anti Evasion Unit, Siliguri Commissionerate on the petitioner on 16th May, 2025. Such notice required the petitioner to furnish documents and / or information as detailed therein. Still later on, on 2nd September, 2025 a further notice was also issued with a request upon the petitioner to provide documents and / or information. The petitioner has also responded to the same. The summons issued under Section 70 of the said Act, concerns enforcing attendance of the petitioner to give evidence and to produce books.

7. Admittedly, in this case a show cause notice has been issued on the petitioner on 18th September 2025 for the petitioner availing ineligible input tax credit. The petitioner is yet to respond to the show cause notice. The perusal of the above show-cause and the summons noted above including the other notices do not demonstrate that any previous proceeding had been initiated by the proper officer covering the subject matter of the show-

cause. There is nothing in the materials on record to demonstrate that any proceeding had been initiated against the petitioner for which the provisions of Section 6(2)(b) of the said Act can come into play. I, however, find that in the aforesaid show cause notice the proper officer has failed to provide for the date of personal hearing, though the show-cause contemplates passing of an adverse order. In the light of the above, I am of the view that the aforesaid show cause notice may be responded to by the petitioner by 17th October 2025 whereupon the proper officer after giving an opportunity of hearing to the petitioner, shall hear out and dispose of the matter in accordance with law.

8. With the above observations and direction, the writ petition is disposed of.

9. All parties shall act on the basis of the server copy of this order duly downloaded from this Court's official website.

(Raja Basu Chowdhury, J.)