

CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI

Present:
THE HON'BLE JUSTICE JAY SENGUPTA

WPA 2703 of 2024

Rishi Chhetri
Vs.
Joint Commissioner CGST & Central Excise,
Siliguri Commissionerate & Ors.

For the petitioners : Mr. Boudhaya Bhattacharyya
Ms. Stuti Bansal
Mr. Soumava Gangopadhyay

For the Respondents : Mr. Dilip Kr. Agarwal
Mr. Bishwa Raj Agarwal

Heard on : 03.3.2025

Judgment on : 03.3.2025

JAY SENGUPTA, J:

This is an application praying for quashing and / or setting aside of the show-cause notice dated 13th October 2021 issued on the respondent no. 1 and for quashing and / or setting aside the order of adjudication dated 30th November 2023 passed by the respondent no. 2.

Learned counsel appearing for the petitioner submits as follows. First, the show cause notice given to the petitioner actually did not provide a proper opportunity of hearing. Secondly, the notices of hearing that were given always reached the petitioner after the due date. The petitioner stays at a remote place in

Mirik, Darjeeling. The statutory period for preferring an appeal has also lapsed in the process.

Learned counsel appearing for the respondent authorities denies the allegations and submits as follows. First, there is a detailed show-cause notice served upon the petitioner which runs into about ten pages setting out all the necessary particulars. Secondly, so far as the notices for hearing during adjudication are concerned they were even sent at the email ID provided by the petitioner. A reasoned order was passed which was appealable.

I have heard learned advocates for the parties and have perused the writ petition.

It appears that the show-cause notice is quite detailed one setting out all the necessary particulars about what the petitioner was to respond to.

The petitioner's contention that he was asked to reply to the Additional / Joint Commissioner of CGST Siliguri, Commissionerate who are different entities is of no avail. First he could have responded to both. Secondly, the notice of hearing was clearly given by a particular authority. Possibly, it would depend on the amount of demand involved as to who would be adjudicating the matter.

Here, personal hearings were offered to the petitioner by giving notices not only at the address of the petitioner by post, but also through email ID provided by the petitioner. Once the petitioner received at least one such notice even belatedly, he ought to have been sure about which authority he was to appear before.

In spite of several notices, the petitioner failed to appear before the adjudicating authority. Therefore, this Court cannot use its discretion to grant any

special opportunity to the petitioner, especially when there were serious laches on his part in not responding to the notices for hearing.

In view of the above, I do not find any merit in this application.

Accordingly, the same is dismissed, however, without any order as to costs.

However, it is expected that the appellate authority would consider any application made by the petitioner for condonation of delay leniently and in accordance with law.

As affidavits were not called for, the allegations made are deemed not to have been admitted.

Urgent Photostat certified copy of this order, if applied for, be given to the parties, upon completion of requisite formalities.

(Jay Sengupta, J)