

OD-4

ORDER SHEET

IN THE HIGH COURT AT CALCUTTA
ORIGINAL SIDE

CONSTITUTIONAL WRIT JURISDICTION

WPO/559/2024
ST XAVIERS COLLEGE CALCUTTA ALUMNI ASSOCIATION
VS
DY COMMISSIONER OF REVENUE CGST AND ORS

BEFORE:

The Hon'ble JUSTICE RAJARSHI BHARADWAJ

Date: 9th January, 2025.

Appearance:

Ms. Sutapa Roy Choudhury, Adv.
Ms. Aratrika Roy, Adv.
...for the petitioner.
Mr. Smarjit Roy Choudhury, Adv.
...for the U.O.I.
Mr. Anirban Ray, Adv.
Mr. MD. T. M. Siddiqui, Adv.
Mr. Tanoy Chakraborty, Adv.
Mr. Saptak Sanyal, Adv.
...for the State.

The Court: Learned senior Counsel appearing for the petitioner submits that the petitioner is a law-abiding charitable and philanthropic Institution of the ex-students of St. Xaviers College, Kolkata and is registered under the GST Act having GSITIN/ID 19AABTS5875L1ZP. Learned Senior Counsel further submits that the petitioner was issued with intimation of liability dated 18th May, 2023, Show-cause Notice dated 9th June, 2023 and order dated 12th July, 2023 under Section 73 of the said Act, in the portal of GST, "Additional Notices and Orders" but was not communicated to the petitioner through proper mode of communication.

Learned counsel appearing for the petitioner further prays for quashing of the intimation, Show Cause Notice and Order dated 12th July, 2023.

Learned Counsel appearing for the respondent authorities submits that the GST portal is designed in such a fashion that the show cause notice, intimation and orders may appear in “Notices & Orders” or at “Additional Notices and Orders” and this is not dependent on the decision of the respondent authorities. Moreover, all the Intimation Show Cause Notices and orders were served properly to the petitioner.

Heard learned Counsel for the parties.

As the Intimation dated 18th May, 2023, Show Cause Notice dated 9th June, 2023 and the Order dated 12th July, 2023 were all placed by the respondents on the GST portal in the “Additional Notices and Orders” tab and were not communicated properly to the petitioner through the normal mode of communication, the above intimation Show Cause Notice and Order dated 12th July, 2023 are quashed and set aside.

However, the respondent authorities are at liberty to intimate the petitioners of any proceedings against the petitioners after following the due course of law.

The petition stands disposed of.

(RAJARSHI BHARADWAJ, J.)