01.10.2026
ct no. 10
Sl. 10
AGM

WPA 1466 of 2026

RSH Amit Realty Development LLP & Anr.

-Versus-

The Joint Commissioner of Revenue, Ballygunge Charge and Ors.

Mr. Ankit Kanodia.
Ms. Megha Agarwal.
Ms. Tulika Roy.
Mr. Shovan Ojha.

...for the petitioners.

Ms. Manju Agarwal. Sr. Adv.
Mr. Bijitesh Mukherjee.
Ms. Manasi Mukherjee.

... For the State respondents.

1. The Writ Petition has been filed challenging inter alia the Show Cause Notice dated 9th July 2025 issued for the Tax period April 2021 to March 2022 and the consequential adjudication Order dated 30th October 2025 passed under Section 73(9) of the Central Goods and Services Tax Act, 2017 read with West Bengal Goods and Services Tax Act, 2017.

2. The Learned Advocate appearing for the petitioner submits that pursuant to the Show Cause Notice dated 9th July 2025, the petitioner had filed the detailed and comprehensive reply on merits before the Adjudicating Authority. However, without considering the said reply in its proper perspective, the respondent No. 1 has passed the impugned Order dated 30th October 2025 in a cryptic and mechanical manner, without assigning any cogent reason.

3. It is submitted that the impugned order is ex facie perverse, non-speaking suffers from illegality, irregularity and has been passed in excess of jurisdiction and without proper application of mind and is thus not sustainable in the eye of law.

4. The Learned Senior Advocate appearing for the State respondent, in a usual fairness does not seriously oppose the said submission and fairly submits that the matter may be remanded to the authority concerned for fresh consideration in accordance with law.

5. Heard the Learned parties and upon perusing the materials available on record, this Court is prima facie satisfied that the petitioner has been able to make out a case warranting interference at this stage. Upon consideration, the show cause notice dated 9th July 2025 and the consequential impugned order dated 30th October 2025, this Court is of the considered view that the impugned order is not a reasoned and speaking order and suffers from perversity and non-application of mind. Accordingly, the impugned order dated 30th October 2025 is quashed and set aside.

6. The matter is remanded to the respondent No. 1 with a direction to reconsider the issue afresh, after taking into consideration the reply dated 13th August 2025 annexed at Page 41 of the Writ Petition, by passing a reasoned and speaking order in accordance with law within a period of four weeks from the date of

communication of this order after affording an adequate opportunity of personal hearing to the petitioner. Such decision shall be communicated to the petitioner within a week thereafter.

7. It is made clear that the Court has not gone into the merits of the case and the respondent No. 1 shall decide the matter independently and strictly in accordance with law without being influenced by the observations made hereinabove. The petitioner is directed not to seek any further unnecessary adjournment.

8. With the above observations and directions, the writ petition is disposed of without going into the merits of the case.

9. Urgent photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Smita Das De, J.)