01.10.2026
Court No.10
DL/Item No.–**16**
[Milan]

WPA 6198 of 2026

GOUTAM SAHOO
VS
THE STATE OF WEST BENGAL & ANR.

Mr. Promit Majumdar,
....for the Petitioner

Ms. Prithu Dudhoria,
Ms. Sruti Datta

....for the State/Respondents

1. Affidavit of service filed in Court today be kept with the record.

2. The present petition has been filed challenging, *inter alia*, the legality and validity of the adjudication order dated 13.01.2025 passed by the respondent No.2.

3. Learned counsel for the petitioner submits as follows;

i. That a show cause notice in Form DRC 01 No.ZD191124035922G dated 21.11.2024 has been issued to the petitioner demanding tax, interest and penalty.

ii. That said notice has been uploaded on the GST portal under the tab 'Additional Notice and Orders'. Due to this, the petitioner did not get any actual intimation and hence could not respond to the show cause notice.

iii. That the petitioner came to know about the adjudication order dated 13.01.2025 only after the accountant checked the common portal in the month of January, 2025.

iv. That the entire proceedings and the impugned order are contrary to law and have been passed in violation of principles of natural justice and without due compliance with the procedure prescribed under the said Act.

4. Learned counsel appearing for the State respondents opposed the writ petition and submitted since the petitioner has been granted ample opportunities to defend his case, the appeal has been rightly dismissed on limitation.

5. Having heard the parties and upon perusing the records made available this Court observes as follows;

i. The petitioner has been able to make a prima facie case.

ii. The fact that show cause notice has been only uploaded under the 'tab Additional Notice and Orders' and no separate intimation has been given therefore the petitioner has been unable to reply to the same. This constitutes a violation of natural justice.

6. Considering the peculiar facts of the case, interference by this Court is warranted in ends of justice.

7. In view of the above this Court directs as follows:

a. The adjudication order dated 13.01.2025 is hereby quashed and set aside.

b. Petitioner shall file a reply to show case notice dated 21.11.2024 within a period of two weeks from the date of communication of this order.

c. Respondent no.2 shall afford an opportunity of personal hearing and shall pass a fresh reasoned and speaking order of adjudication in accordance with law within 12 weeks from date. Such decision shall be communicated to the petitioner within a week thereafter.

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

9. Since no affidavit in opposition has been called for, the allegations contained in the writ petition are deemed to have been denied and not admitted.

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

(Smita Das De, J.)