18.05.2026
Sl. No.: 42
Court No.10
BM

WPA 9382 of 2026

BISWAJIT PRAMANIK
VS
DEPUTY COMMISSIONER OF REVENUE, OFFICE OF THE CHARGE OFFICER, TAMLUK CHARGE AND ORS.

Mr. Avra Mazumdar
Ms. Vedika Agarwal
Ms. Alisha Das
Ms. Rupomita Ghosh
... for the petitioner
Mr. Abhishek Banerjee
Ms. Trisa Chanda
... for the respondent no.2

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

2. None appears on behalf of the State respondent.

3. Mr. Abhishek Banerjee appears for the respondent no.2.

4. The Present petition has been filed challenging inter alia, the legality and validity of the impugned order dated 28th August, 2024 passed by the respondent no.1 under Section 73(9) of the West Bengal Goods and Services Tax Act (hereinafter referred to as the said 'WBGST Act') and the Central Goods and Services Tax Act, 2017(hereinafter referred to as the said 'CGST Act').

5. The petitioner submits that as per the impugned order, it has been alleged that a notice in form DRC01 has been issued to RTP vide reference No.ZD1905240188264 dated13.05.2024 requiring the petitioner to show cause as to why he should not pay the amount specified in the notice along with interest and penalty.

6. The petitioner contends that the said notice and the subsequent proceedings are contrary to law and have been passed without due compliance with the procedure prescribed under the said Act.

7. It is further submitted that the said notice has never been uploaded in the normal portal and the same has been demonstrated from Annexure “P-3” at page 33 of the writ petition.

8. The petitioner states that the intimation has been mainly uploaded in the GST portal under the tab ‘Additional Notice and Orders’ as a result of which the petitioner could not respond to the show cause notice issued by the respondent authority.

9. The petitioner submits that only after receiving the recovery notice the petitioner has been able to know about of the issuance of the show cause notice dated 13.05.2024.

10. In the meantime the respondent authorities initiated garnishee proceeding by issuing a recovery notice in Form GST DRC 13 under Section 79(i) (c) of the WBGST Act, 2017 in favour of the respondent no.2 and realised a sum of Rs.3,98,000/- pertaining from the Bank account of the petitioner on 13th February, 2026 which has fallen due on account of CGST and WBGST.

11. Having heard the parties and perusing the records, this Court is of the considered view that since the petitioner has not been able to receive the show cause notice and file a reply to the same, the petitioner must be given an opportunity to do so.

12. The petitioner is directed to file a reply to the show cause notice within a period of four weeks from date, for the financial year 2019-2020. The respondent authority shall consider the same within a period of eight weeks and shall pass a reasoned order in accordance with law, upon affording opportunity of hearing to the petitioner and communicate such decision within a week thereafter.

13. Since the Bank accounts of the petitioner have already been frozen due to issuance of the recovery notice, the Bank authorities are directed to de-freeze the account of the petitioner for continuing the business in a seamless manner.

14. The petitioner is directed to operate the Bank account by maintaining a minimum balance of Rs.12 lac in the account.

15. However, it is made clear that amount has already been realised from the Bank, and the petitioner shall abide by the result taken by the authority concerned.

16. With the above observation and direction the writ petition is disposed of. No order as to costs.

17. Since the affidavit has not been called for, the allegations contained in the writ petition are deemed to have been denied and not admitted.

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

(Smita Das De, J.)