

16.06.2026
Ct. No. 10
Sl. No. 18
AN

WPA 15852 of 2024

Advantage Bengal Infrastructure Limited
-Versus-
The Union of India & Ors.

Mr. Promit Majumdar
Ms. Snehali Chakrabarti
... for the petitioner.

Mr. Bhaskar Prasad Banerjee
Ms. Aishwarya Rajyashree
... for respondent CGST Authority.

1. Supplementary affidavit filed on behalf of the petitioner be taken on record.

2. The petitioner in the instant case challenges inter alia the order dated 8th March, 2024 passed by respondent no. 3, Assistant Commissioner, CGST & CX, Tollygunge Division, Kolkata South Commissionerate under Section 73(2) of the Finance Act, 1994 read with Section 174 of the Central Goods & Services Tax Act, 1970 as amended.

3. The petitioner submits that pursuant to a show cause notice dated 20th April, 2021, a reply has been filed on 10th August, 2022 whereby the change of address has been intimated.

4. Despite such intimation given in the reply dated 10th August, 2022, the Departmental authorities have issued a notice of hearing and passed the order

accordingly by effecting service upon the petitioner at the old address without taking into consideration the request for change of the address.

5. It is submitted that due to such non-consideration of the request made for the change of address the order passed by the Department under Section 73(2) of the Finance Act, 1994 has caused serious prejudice to the interest of the petitioner and is vitiated by violation of the principles of natural justice, having been passed ex parte without proper service.

6. The learned counsel appearing for the CGST authorities vehemently opposes the submission of the petitioner.

7. It is contended that the reply filed by the petitioner does not contain any separate request made to the department concerned for change of address from the previous address to the new address.

8. The respondent further submits that despite being afforded an opportunity of personal hearing, the petitioner remained unrepresented before the Adjudicating authority.

9. Accordingly, it is urged that the order passed by the department has not suffered from any irregularity

and has been passed in consonance with the principles of natural justice.

10. After hearing the rival contention of the parties and upon perusing the materials on record it is not in dispute that the order dated 8th March, 2024 has been passed ex parte and the petitioner remained unrepresented on the date of hearing.

11. The petitioner's specific case is that the change of address has been intimated to the department vide reply dated 10th August 2022. The respondent disputes that any separate request for change of address has been made.

12. In view of the above, to balance the equities and for the ends of justice, this court of the considered opinion that a further opportunity of hearing should be given to the petitioner to make appropriate submission before the concerned authority for proper adjudication of the issues involved herein.

13. Since the order has been passed ex parte and the issue of proper service at the correct address goes to the root of the matter, the impugned order cannot be sustained.

14. In view of the above, the Order dated 8th March 2024 is hereby quashed and set aside.

15. Respondent No. 3 is directed to consider the reply of the petitioner afresh and shall pass a reasoned order in accordance with law within a period of six weeks from the date of communication of this order upon affording opportunity of hearing to the petitioner and the communicate the said decision within a week thereafter.

16. However, it is made clear that henceforth all departmental proceeding addressed to the petitioner, shall be mailed to the new registered address.

17. In the meantime, the petitioner is also directed peremptory to refurnish the registered email ID within a period of one week from the date of communication of this order failing which the department is at liberty to take necessary steps in accordance with law.

18. With the above observations and directions, the Writ Petition is **disposed of**.

19. Since the affidavits has not been filed the allegation made in the Writ petition are deemed to have been denied and not admitted.

(Smita Das De, J.)