01.10.2026
Court No.10
DL/Item No.–**26**
[Milan]

WPA 22287 of 2026

M/S GADODIA BROTHES
VS
DPTY COMMISSIONER OF REVENUE, OFFICE OF THE CHARGE OFFICER COMMERCIAL TAXEX AND SGST & ORS.

Mr. Avra Mazumdar,
Ms. Vedika Agarwal,
Ms. Alisha Das,
Ms. Rupomita Ghosh
....for the Petitioner

Ms. Maitreyee Naskar,
Ms. Saakshi Shaw,
Ms. Aparajita Rao,
Ms, Nabanita Dutta

....for the Respondent No.2/Federal Bank

Mr. Sabyasachi Mandal,
....for the State/Respondent No.3

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

2. Ms. Maitreyee Naskar appears for the respondent no.2.

3. The Present petition has been filed challenging, *inter alia*, the legality and validity of the impugned order dated 24th July, 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').

4. 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.ZD1908230436065 dated 25.08.2023 requiring the petitioner to show cause as to why he should not pay the amount specified in the notice along with interest and penalty.

5. 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.

6. It is further submitted that the said notice was never uploaded in the normal portal.

7. 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.

8. The petitioner submits that only after receiving the Bank recovery notice the petitioner has been able to know about of the issuance of the show cause notice dated 25.08.2023.

9. 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 marked a lien of Rs.7,98,155/- pertaining from the Bank account of the petitioner on 30th

January, 2026 which has fallen due on account of CGST and WBGST and also recovered Rs.81,117/- by debiting the electronic credit ledger on July 20, 2026.

10. 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.

11. 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 2020-2021. 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.

12. 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.

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

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

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

(Smita Das De, J.)