M/L 297
12.03.2026
Kausik
ct.no.237

W.P.A. 21285 of 2024

Truvolt Engineering Company Pvt. Ltd. & Anr.
Versus
The Joint Commissionier of State Tax, Directorate of Revenue Intelligence & Enforcement & Ors.

Mr. Ankit Kanodia
Ms. Megha Agarwal
Mr. Piyush Khaitan

…for the petitioners.

Ms. Tanoy Chakraborty
Mr. Saptak Sanyal

…for the State.

In the present case, a pre–show cause notice in Form DRC-01A dated 28th March, 2024 was issued to the petitioner alleging utilisation of ineligible Input Tax Credit.

Subsequently, after the stage of the pre–show cause notice, a show cause notice in Form DRC-01 was issued to the petitioner on 18.07.2024. The petitioner has challenged the said show cause notice in the present writ petition.

Mr. Ankit Kanodia, learned advocate appearing for the petitioner, submits that it is evident from the show cause notice that the department has relied upon the statements of two suppliers in support of the allegations made therein. The petitioner apprehends that an adjudication order may be passed without affording the petitioner an opportunity to cross-examine the said two suppliers.

Learned counsel appearing for the Department fairly submits that if the adjudicating authority seeks to rely upon the statement of any person, the petitioner shall be afforded an opportunity to cross-examine such person.

In view of the aforesaid submission, this Court does not find any justification to keep the present writ petition pending. The Department is directed to complete the adjudication proceedings in the light of this order and in accordance with law.

Accordingly, WPA 21285 of 2024 stands disposed of.

All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

(Kausik Chanda, J.)