11.06.2026
Sl. No.: 30
<u>Court No.10</u>
AGM

WPA 28042 of 2025

Sunil Batra
VS
The State of West Bengal & Ors.

Mr. Avra Mazumdar
Ms. Sreeja Mukherjee
Ms. Alisha Das
Ms. Rupomita Ghosh
Ms. Vedika Agarwal
Ms. Maitreyee Naskar.
... for the petitioner.
Mr. Samarjit Roy Chowdhury.
Mr. Bijitesh Mukherjee.
... for the State.

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 impugned order dated 9th October, 2025 passed by the respondent no.2 under Section 107 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').

3. 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.ZD1912230551571 dated 24.12.2023 requiring the petitioner to show cause as to why he should not pay the amount specified in the notice along with interest and penalty.

4. 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.

5. 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.

6. The petitioner submits that only after receiving information from the newly appointed accountant, the petitioner has been able to know about of the issuance of the show cause notice dated December 24, 2023 as well as adjudication order dated March 12, 2024.

7. 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.

8. 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 2018-2019. 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.

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

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

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

(Smita Das De, J.)