

Item No.39
13.01.2026
Court. No. 2
GB

*CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
APPELLATE JURISDICTION*

WPA 24 of 2026

M/s. Advanced Contractors & Engineers Pvt. Ltd.

VS

The State of West Bengal & Ors.

Ms. Khusi Kundu

...for the Petitioner.

Mr. Momenur Rahman,

Mr. Sourav Sarkar

...for the State.

1. Affidavit-of-service filed in Court today, is taken on record.
2. The petitioner is aggrieved by the order of the adjudicating authority dated March 19, 2024 affirmed by the appellate authority on July 16, 2025.
3. It is alleged that there has been violation of principle of natural justice and the provision of Section 75 (4) of the WBGST Act, 2017.
4. Prayer has been made to set aside the aforesaid impugned orders.
5. In support of such submission reliance has been placed on the judgment delivered by the Hon'ble Division Bench of this Court on 28th July, 2025 in MAT 53 of 2025 (CAN 1 of 2025) in the matter of **Ram Kumar Sinhal Vs. State of West Bengal**

reported in **(2025) 177 taxmann.com 48 (Calcutta)**.

6. In the instant case, it appears that a show-cause notice was issued to the petitioner on December 28, 2023 under Section 73 of the Act and the date of personal hearing was fixed on January 29, 2024. The petitioner was permitted to submit his reply to the show-cause by January 31, 2024. The petitioner did submit his reply within the stipulated time period.
7. Thereafter, a reminder was given to the petitioner directing that a personal hearing will be given on March 18, 2024 and the petitioner was directed to submit his reply by March 19, 2024.
8. According to the petitioner, opportunity of hearing ought to have been granted after submission of the reply. If the petitioner discloses his stand at the time of hearing prior to submission of reply, then there is a possibility that the authority would make up its mind at the time of hearing. In that case, filing of the reply to the show-cause becomes useless.
9. In Ram Kumar Sinhal (*supra*) the Court took into consideration a similar situation and held that if the Act provides both right of representation and a personal hearing, then such hearing has to be given on the basis of the written representation and

hearing prior to the representation is an absurd proposition as such hearing would be illusory. The Court further held that in a case where hearing is given prior to the representation, two opportunities of hearing have to be given, one without a representation and the other on the representation.

10. Learned advocate representing the State respondents admits the facts of the case and submits that the authority ought to have taken steps in terms of the judgment passed by the Hon'ble Division Bench.
11. As it appears that the facts are not disputed in the instant case, and admittedly, the date of hearing was fixed prior to the date of filing the representation, accordingly, the authority ought to have granted further opportunity of hearing to the petitioner after filing of the written representation.
12. The same has not been done.
13. The authority thus appears to have acted contrary to the provision of Sections 73 (9) and 75 (4) of the WBGST Act, 2017. The principle of natural justice has also been violated.
14. In view of the above, the impugned orders passed by the adjudicating authority, affirmed by the appellate authority are set aside. The matter is remanded back to the authority for taking a decision strictly in accordance with the provisions of law.

15. The writ petition stands disposed of.
16. Urgent photostat certified copy of this order, if applied for, be supplied to the parties upon compliance of all the requisite formalities.

(Shampa Sarkar, J.)