

05.07.2022.
p.b.
Sl. No.12.

W.P.A. 12749 of 2022

Suraj Singh
Vs.
Assistant Commissioner, Asansol Charge,
West Bengal Goods and Service Tax & Ors.

Ms. Sutapa Roy Chowdhury,
Mr. Abhijat Das,
Ms. Aratrika Roy.
.....for the petitioner.

Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. V. Kothari.
.....for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order passed by the Assistant Commissioner of State Tax, Asansol Charge, dated 9th March, 2022 on the basis of a show-cause notice dated 2nd February, 2022 under Section 74 of the WBGST Act, 2017, on the ground of violation of principle of natural justice by not providing opportunity of personal hearing in spite of specific request made by the petitioner in its reply dated 1st March, 2022 as appears at page 61 of the writ petition. From the said impugned order, no where it appears that petitioner was given any opportunity of personal hearing or petitioner's request for personal hearing was considered and/or rejected.

Mr. Mukherjee, learned advocate appearing for the respondent authorities could not contradict this admitted position which it appears from record that in spite of specific request for personal hearing, no personal hearing was given to the petitioner.

Considering the facts and circumstances of this case as appears from record and submission of the parties, the aforesaid impugned order dated 9th March, 2022 is set aside and the matter is remanded back to the officer concerned for passing a fresh order after giving opportunity of personal hearing to the petitioner within four weeks from the date of communication of this order. It is clarified that this Court has not gone into the merit of the case and the impugned order is set aside only on the ground of violation of principle of natural justice.

With this observation and direction, this writ petition being WPA 12749 of 2022 stands disposed of.

(Md. Nizamuddin, J.)