

19.05.2025
sayandeep
Sl. No. 58
ML
Ct. No. 05

WPA 26124 of 2024

G.P. Tronics Private Limited & anr.
Vs.
State of West Bengal & ors.

Mr. Himangshu Kumar Ray
Ms. Shiwani Shaw
Mr. Subhasis Podder
Mr. A. Roy
Mr. Gourav Chakraborty

.....for the petitioners

Mr. Anirban Ray, Ld. GP
Mr. T. M. Siddiqui, Ld. AGP
Mr. T. Chakraborty
Mr. S. Sanyal

.....for the State

1. Affidavit-of-service filed in Court today be kept on record.
2. Challenging the order dated 13th September, 2024 passed under Section 73 of the WBGST/CGST Act, 2017 in respect of the tax period of April, 2018 to March, 2019, the instant writ petition has been filed.
3. The petitioners would submit that without affording an opportunity of hearing to the petitioners and without adjourning the matter, the proper officer has decided the case. The same is disputed by the advocate for the respondents.
4. Having heard learned advocates representing the respective parties. It appears that the show-cause notice had been served on the petitioners in Form DRC-1 on 31st October, 2023. The petitioners did not respond to the said show-cause within the time

specified on the contrary the petitioner had applied for an adjournment.

5. Despite such adjournment being granted, the petitioners chose not to file the response thereto and ultimately the adjudicating authority had decided the cause. Although lot of allegations have been made by the petitioners, I find that there is a multi tiered adjudication process available in the scheme of the said Act. In my view in fitness of things it shall not be prudent for this Court to decide disputed questions of fact especially when the petitioners have a remedy in the form of appeal before the appellate authority at the first instance. This apart, the present writ petition has been filed on 18th October, 2024 though the order impugned had been passed on 13th March, 2024.
6. There appears to be no appropriate explanation as regards the delay. Having regard thereto, I am not inclined to entertain the present petition. However, at the same time, the petitioners cannot be rendered remediless.
7. Considering the prayer made by the learned advocate representing the petitioners, I am of the view, in the event the petitioners prefers an appeal from the order impugned by complying with all formalities within four weeks from date, the appellate authority noting the pendency of this petition before this Court and the observation

made herein shall hear out and dispose of the appeal on merits subject to the petitioners' filing an application for condonation of delay.

8. With the above observations and directions, the writ petition is disposed of.

(Raja Basu Chowdhury, J.)

