

AD 1
23.07.2025
sayandeep
Ct.5.

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 31093 of 2024
With
CAN 1 of 2025

Prosanta Kumar Saha
Versus
Union of India & Ors.

Mr. Himangshu Kumar Ray
Mr. Subhasis Podder
Ms. Shiwani Shaw
Mr. Gaurav Chakraborty

... For the petitioner

Mr. Kaushik Dey
Mr. Kaustuv K. Maiti

... For CGST authorities.

1. Challenging the order dated 14th December, 2023 passed by the proper officer under Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the said Act) for the tax period 1st July, 2017 to 31st March, 2018, the instant writ petition has been filed.
2. Having heard the learned advocates appearing for the respective parties, since, Mr. Dey, learned advocate representing the respondents on instruction would submit that the petitioner was not provided with an opportunity of personal hearing in tune with the provisions of Section 75(4) of the said Act, I am of the view that the aforesaid order cannot be sustained. There is another aspect of the matter. Records would

WPA 31093 of 2024

reveal that the petitioner had also filed a response which was also not considered.

3. Be that as it may, since the order impugned dated 14th December, 2023 cannot be sustained, the same is accordingly set aside. The matter is remanded back to the proper officer for a fresh adjudication in accordance with law. The proper officer shall dispose of the proceedings upon giving an opportunity of hearing to the petitioner and/or his representative, and upon consideration of the petitioner's response.
4. The writ petition is accordingly disposed of.
5. As a sequel thereto, all consequences will follow.
6. The connected application being CAN 1 of 2024 having become infructuous and is accordingly disposed of.

(Raja Basu Chowdhury, J.)