

08.04.2024.
PB
Sl. No.13.

WPA 7790 of 2024

M/s. Samsung India Electronics Pvt. Ltd.
Vs
Union of India & Ors.

Mr. Rahul Tangri.
.....for the petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal.
.....for the State.

Mr. P. K. Bhowmik,
Mr. Amit Sharma.
.....for the UOI.

Affidavit of service filed by the petitioner be kept
with the record.

Heard learned advocates appearing for the
parties.

By this writ petition petitioner has challenged
the impugned adjudication order dated 27th December,
2023 being annexure P/16 to the writ petition passed
on the basis of notification dated 5th July, 2022 being
annexure P/17 and notification dated 31st March,
2023 being annexure P/17 by extending the time limit
to pass order under Sub-Section 9 of Section 73 of the
CGST/WBGST Act, 2017, in alleged wrongful exercise
of power under Section 168A read with Section 73(10)
of the said Act and petitioner has prayed for

declaration of the aforesaid notification as arbitrary and illegal and being without jurisdiction.

Petitioner in support of his contention for quashing of the impugned adjudication order and for declaration of the aforesaid notifications as arbitrary submits that several High Courts have entertained the writ petitions and has restrained the recovery of demand in such cases.

Considering the facts and circumstances of this case and submission of the parties I am of the view that the issues involved in this writ petition require adjudication on exchange of affidavits by the parties and petitioner has also been able to make out a prima facie case for interim relief.

Considering the facts and circumstances of this case and submission of the parties and in view of involvement of pure question of law this writ petition is admitted.

Let the respondents file affidavit-in-opposition within four weeks, petitioners to file reply thereto, if any, within two weeks thereafter.

The respondent authority concerned shall not take any coercive steps for recovery of the demand in question arising out of the aforesaid impugned order till 31st July, 2024 or until further order whichever is earlier.

List this matter for final hearing in the monthly list of July, 2024.

At the time of hearing, parties should be ready with the short written notes of arguments.

(Md. Nizamuddin, J.)