

N.22S1

151/CL
05.01.26
SI-48
Ct.551
(S.R.)

WPA 28992 of 2025

M/s Ghosh Brothers & Anr.

v.

**Assistant Commissioner of Revenue,
Krishnanagar Charge & Ors.**

Mr. Rahul Dhanuka ... for the petitioner.

Mr. Tanoy Chakraborty
Mr. Saptak Sanyal ... for the State.

1. This writ petition lays challenge to an adjudication order passed on December 28, 2023 under Section 73 of the WBGST Act, 2017/CGST Act, 2017 (hereinafter referred to as the 'said Act of 2017').
2. Mr. Dhanuka, learned advocate appearing for the petitioners submits that the order impugned is faulty on several grounds. It is submitted that firstly, the adjudication order has been passed in total violation of the principles of natural justice. Mr. Dhanuka submits that the notice to show cause as well as the other notices pertaining to the proceeding initiated under Section 73 of the said Act of 2017 were all sought to be served upon the petitioners by uploading thereof on the GST portal under the "Additional Notices and Orders" tab. It is submitted that such uploading evaded the petitioners' notice and the petitioners did not have opportunity to use any reply to the notice to show cause or to participate in the adjudication

proceeding conducted by the proper officer. It is further submitted that the petitioners did not have knowledge of the order impugned and, as such, the petitioners could not approach this Court earlier. Mr. Dhanuka further submits that the petitioners got knowledge of the said order only upon receiving a notice of demand under Section 79(1) of the said Act of 2017 issued by the respondents to the petitioners' bank.

3. He further submits that initially the petitioners had received a notice under Section 70 of the said Act of 2017 whereby the petitioners were called upon to explain the reason for mismatch in GSTR-1 and GSTR-3B in respect of the selfsame period. The petitioners furnished relevant information to the respondent authorities in response to the said notice upon considering which, the Joint Commissioner of Revenue and Charge Officer passed an order, on April 13, 2022 (page 70 of the writ petition), thereby observing that there was no mismatch in GSTR-1 and GSTR-3B and that there was no tax payable. Mr. Dhanuka submits that in view of such observations made by the GST authorities, no case could have been initiated against the petitioners in respect of the self-same transaction by issuing the impugned notice to show cause and, accordingly, the order impugned could

also not have been passed.

4. Mr. Chakraborty, learned advocate appearing for the respondent State GST authority seeks time to take instruction.
5. Having heard the learned Counsel for the parties and having considered the material on record, this Court is of the view that it would be proper to direct the respondent GST authorities to file a report in the form of an affidavit dealing with the contentions of the petitioners in the writ petition. Accordingly, let such report be filed within two weeks from date.
6. List this matter for further consideration under the same heading on January 20, 2026.

(Om Narayan Rai, J.)