

WPA 31087 of 2024

**Somenath Ghosh
versus
State of West Bengal & Ors.**

Mr. Mainak Bose, Sr. Adv.
Mr. Neeraj Kumar Pandey
Mr. S.M. Akhtar

...For the petitioner

Mr. Anirban Ray, Ld. GP
Mr. Md. T.M.Siddiqui, Ld. AGP
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal

...For the State

1. A jurisdictional issue has been raised as to whether it was within the competence of the proper officer to issue a show cause notice under Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the “said Act”) dated 28th October 2024 in respect of the tax period, April 2020 to March 2021.
2. Although, Mr. Chakraborty learned advocate appearing on behalf of the State by placing before this Court sub-Rule (1A) of Rule 80 of the WBGST/CGST Rules, 2017 (hereinafter referred to as the “said Rules”) which has been inserted in the said Rules with effect from 29th December 2021, would submit that having regard to the provisions contained in sub-Section (10) of Section 73 of the said Act, the time period for passing an order under Section 73 of the said Act has been extended up to 28th February 2025 and as such, there is no irregularity in issuance of the show cause notice, he, however, could not enlighten this Court as to whether any order

under Section 73(9) of the said Act pursuant to the aforesaid show cause notice has already been passed.

3. Having regard thereto, let this matter stand adjourned and be listed as “*New motion – I*” in the **combined monthly list of March 2025**.

(Raja Basu Chowdhury, J.)