Item No.30
09.09.2026
Court. No. 9
(Saswata)

CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
APPELLATE JURISDICTION

WPA 2012 of 2026

Avijit Chakraborty
Vs.
The State of West Bengal & Ors.

Mr. Dhiraj Lakhotia
Ms. Radhika Agarwal
Ms. P. Chowdhury
Ms. Nikita Kundu
Ms. Neha Lama
...For the petitioner

Mr. Jagiriti Mishra, Ld. AAAG
Mr. Tuhin Kumar Roy
...For the State

1. Challenging an order passed under Section 73(9) of the WBGST / CGST Act, 2017 (hereinafter referred to as the "said Act") arising out of a show cause notice dated 21st December 2023 for the tax period from April 2018 to March 2019, the instant writ petition has been filed.

2. Mr. Lakhotia, learned advocate appearing for the petitioner by drawing attention of this Court to the order impugned and the show cause notice, would submit that that the determination in the instant case was made without giving the petitioner an appropriate opportunity of hearing in terms of Section 75 (4) of the said Act.

3. In the instant case, the show cause did not identify the date, time or venue of personal hearing. There is no material on record to demonstrate that the petitioner

was afforded with an opportunity of hearing. Be that as it may, considering the fact that a determination has already been made, in my view it shall only be appropriate to direct the petitioner to deposit a sum of Rs.10 lakhs with the proper officer.

4. If the aforesaid deposit is made by the petitioner within a period of four weeks from date, the petitioner shall be at liberty to file response to the show cause within a week thereafter.

5. In the event, the deposit is made and the response to the show cause notice is either filed or not filed, within the period as indicated above, the proper officer having regard to the provisions contained in Section 75(4) of the said Act shall hear out and decide the show cause upon giving an opportunity of hearing to the petitioner in accordance with law. The deposit made by the petitioner shall abide by the decision to be taken by the proper officer.

6. As a sequel thereto, the order dated 21st December 2026 is set aside. It is, however, made clear that if the deposit as directed above is not made, the order shall not enure to the benefit of the petitioner and the writ petition shall stand dismissed without any further reference to this Court and the order impugned shall revive.

7. The writ petition is accordingly disposed of.

8. All parties shall act on the basis of server copy of this order duly downloaded from this Court's official website.

(RAJA BASU CHOWDHURY, J.)