

CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
APPELLATE SIDE

WPA 2011 of 2026

Avijit Ghosh
Versus
The State of West Bengal & Ors.

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

... For the petitioner.

Ms. Supriya Singh
Mr. ALok Sah

... For the State.

1. The affidavit-of-service filed in Court today is taken on record.
2. Challenging the order passed under Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the said Act) dated 18th March, 2024 for the tax period of April, 2018 to March, 2019, the instant writ petition has been filed.
3. Mr. Lakhotia, Learned advocate appearing for the petitioner has drawn attention of this Court to the order of cancellation of registration dated 31st January, 2024 and would submit that the order under Section 73 was passed after the petitioner's registration was cancelled and as such the petitioner could not appropriately take steps to challenge such order before

the appellate forum inasmuch as the petitioner was not aware of the order which was uploaded on the common portal. This apart, by drawing attention of this court to the show-cause notice issued under Section 73 of the said Act in form DRC 01, it is submitted that the date of personal hearing notified in the show-cause proceeded the date for filing of response and as such no appropriate opportunity of hearing was provided to the petitioner in accordance with Section 75(4) of the said Act.

4. Ms. Singh, learned advocate appears for the State.
5. Having heard the learned advocates appearing for the respective parties and the peculiar facts noted hereinabove, I am of the view that the petitioner should be provided with an opportunity of hearing especially when the petitioner's registration under the said Act has been cancelled and the show-cause does not appropriately comply with the provisions of Section 75(4) of the said Act. At the same time, the fact that a determination has already been made cannot be overlooked. In view thereof, in the event, the petitioner deposits a sum of Rs. 4,50,000/- with the proper officer within a period of 4 weeks from date. The petitioner shall be at liberty to file response to the show-cause within a week thereafter and in such event, or in the event, the petitioner does not file any response, the proper officer shall upon affording an opportunity of hearing to the petitioner, shall hear out

the show-cause in accordance with law. As a sequel thereto, the order passed by the proper officer under Section 73 of the said Act dated 18th March, 2024 and the attachment order issued in form DRC 013 and or any steps taken to attach the petitioner's bank account also stand set aside.

6. It is however, made clear if the petitioner does not deposit the aforesaid amount within the time specified herein, the instant writ application shall automatically stand dismissed without further reference to this Court and in such event, the order impugned shall revive and the respondent shall be at liberty to enforce the same in accordance with law.
7. With the above observations and directions, the writ petition is disposed of.

(Raja Basu Chowdhury, J.)