

ORDER SHEET
WPO/889/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

M/S AI CHAMPDANY INDUSTRIES LIMITED
VS
SUPERINTENDENT (HQ ADJN), CGST AND CX HOWRAH
COMMISSIONERATE AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date: 10th May, 2023.

Appearance:

Mr. Saurabh Bagaria, Adv.

Mr. Indranil Banerjee, Adv.

Mr. Subrata Mukherjee, Adv.

...For the Petitioner

Mr. Uday Sankar Bhattacharya, Adv.

Mr. Tapan Bhanja, Adv.

...For CGST Authority

Mr. Vikas Bansal Agrawal, Adv.

...For Respondent No. 4

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned notice of hearing dated 10th April, 2023 issued on the basis of impugned show cause notice which was issued on 24th March, 2015 that is almost eight years back and department's defence in explaining inordinate delay of eight years is that the show cause notice was transferred to the call book and admittedly it is without intimation to the petitioner about such transfer of the impugned show cause notice to the call book.

Petitioner has relied on series of decisions of different High Courts as well as of the Hon'ble Supreme Court and Mr. Bhattacharya, learned advocate representing the respondent CGST Authority has also relied on some decisions.

Considering the facts and circumstances of this case and submissions of the parties, I am of the view that the issue involved in this writ petition

requires final adjudication upon affidavits by the respondents and writ petition cannot be thrown out at the motion stage since on the similar issue several matters are pending before the Hon'ble Supreme Court also.

Let the respondents file affidavit-in-opposition within four weeks ; petitioner to file reply thereto, if any, within two weeks thereafter. List this matter in the monthly list of August, 2023.

There will be stay of all further proceedings on the basis of impugned show cause notice dated 24th March, 2015 till 29th September, 2023 or until further order whichever is earlier.

(MD. NIZAMUDDIN, J.)

TR/

