08.07.2026
Ct. 3
Item No.
AD 1
Saswata

WPA 27554 of 2025

Sanat Kumar Hazra & Anr.
Versus
Assistant Commissioner, State Tax, Howrah and Kadamtala Charge & Ors.

Ms. Rita Mukherjee
Mr. Abhijat Das
Ms. Aratrika Roy
Mr. Anirban Chatterjee

...For the petitioner

Ms. Manju Agarwal, Sr. Adv.
Mr. Bijitesh Mukherjee
Ms. Manasi Mukherjee

...For the State

1. Affidavit of service filed in Court today is retained with the record.
2. Challenging the show cause notice dated 29th April 2024 and order passed under Section 74 of the WBGST /CGST Act, 2017 (hereinafter referred to as the "said Act") on 30th December 2024 for the tax period from July 2017 to December 2017, the instant writ petition has been filed.
3. The petitioners claim to be partners of an unregistered partnership firm run under the name and style of M/s Reliance Engineering Works.
4. According to the petitioners, the petitioners' firm is a registered tax payer and has been issued appropriate registration certificate. The petitioners claim that the petitioner no. 1 has been suffering from high diabetes

since the year 2021 and is under medication. The petitioners also state that as unfortunate as it may seem, the daughter of the petitioner no. 1 who was suffering from bronchial asthma since the year 2011 was admitted to hospital sometimes on 10th August 2023 in a critical condition, and while in such hospital, she expired on 12th August 2023, at the tender age of 25. The petitioner no. 1 has since been suffering a lot.

5. In the interregnum, the above show cause was issued under the provisions of Section 74 of the said Act in Form DRC – 01. In the peculiar facts as noted hereinabove, the petitioner no. 1 who was the key managerial person lost sight of his business and could not show cause following which an ex parte adjudication order was passed. The petitioners would submit that the petitioners should be given an opportunity to contest the cause.
6. It is also the petitioners' case that the order impugned was uploaded on the portal under the tab "view additional notices and orders". As such the petitioners had missed the same and could not take appropriate steps and or prefer any appeal therefrom in time The writ petition has been subsequently filed.
7. Ms. Mukherjee, learned advocate appearing for the petitioners has placed before this Court a photocopy of the petitioners' firm's electronic cash ledger for the

period from 1st May 2026 to 13th June 2026 and submits that on 26th May 2026, an amount of Rs.26,674/- has been recovered from the petitioners' firm's electronic cash ledger. In the facts as aforesaid, she submits that the petitioners should be given an opportunity of hearing to place this defence before the adjudicating authority.

8. Ms. Mukherjee, learned advocate led by Ms. Agarwal, learned Senior Advocate appears on behalf of the State.

9. Having heard the learned advocates appearing for the respective parties and noting the peculiar facts and also considering the fact that the petitioners may have missed the order on the portal by reasons of the order being uploaded under the tab "view additional notices and orders", I am of the view that an opportunity of hearing should be given to the petitioners subject to, however, the petitioners making payment of a total sum of Rs.1,00,000/- towards the amount of tax in dispute without prejudice to their rights, after giving credit to the amount, if any already recovered from the petitioners, pertaining to the above order. As a sequel thereto, the order dated 30th December 2024 stands set aside.

10. In the event, the aforesaid deposit is made within a period of 4 weeks therefrom, the adjudicating officer shall permit the petitioners to respond to the

show cause within 10 days from date. It is also made clear that in the event the petitioners do not respond to the show cause notice or does not make payment of the amount as directed, the petitioner shall not be entitled to the benefit of this order and the writ petition shall stand automatically dismissed without further reference to this Court.

11. With the above directions and observation, the writ petition is disposed of.

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

(Raja Basu Chowdhury, J.)