
(2009) 07 CAL CK 0073
In the Calcutta High Court
Case No : Writ Petition No. 646 of 2009

Kasturilal Haralal Ltd.

APPELLANT

Vs

Additional Commissioner of Service Tax

RESPONDENT

Date of Decision : 15-07-2009

Acts Referred:

Citation : (2010) 20 STR 26

Hon'ble Judges : Indira Banerjee, J

Bench : Single Bench

Advocate : Sudhir Kumar Mehta, for the Appellant; B. Bharadwaj, for the Respondent

Judgement

Indira Banerjee, J.—In this writ application the petitioner has challenged an order No. 05/Addl. Commr/ST/Kol/2009-10 dated 12th June, 2009 of the Additional Commissioner, Sales Tax, Kolkata. The order was apparently passed pursuant to a show cause notice C. No. V(5)107/ST-Adjn/ADC/2007/14426 dated 15th October, 2007 on the ground of alleged violation of Service Tax Laws. The petitioner gave its reply to the show cause notice. The order impugned, it is alleged, was passed without notice of the proceedings to the petitioner. Natural justice has thus been denied to the petitioner.

2. The impugned order, which has been passed without giving the petitioner an opportunity of hearing, is set aside and quashed. Additional Commissioner, Service Tax, Kolkata, may pass a fresh order in accordance with law upon notice to the petitioner and after giving the petitioner an opportunity of hearing. It is clarified that the order impugned has been set aside on the sole ground of want of notice and consequential violation of principles of natural justice. This Court has not considered the merits of the contention of the respective parties. The writ application is disposed of.

3. Urgent certified photostat copy of this order, if applied for, shall be supplied to the parties subject to compliance with all requisite formalities.