(2022) 07 CAL CK 0096

In the Calcutta High Court

Case No : M.A.T. No. 920 Of 2022, IA No. CAN 1 Of 2022

Shailesh Kumar Jaiswal — APPELLANT

Vs

State Of West Bengal & Ors. — RESPONDENT

Date of Decision : 12-07-2022

Acts Referred:

Citation : (2022) 07 CAL CK 0096

Hon'ble Judges : T.S.Sivagnanam, J;Bivas Pattanayak, J

Bench : Division Bench

Advocate : Nilotpal Chowdhury, Anirban Ray, T. M. Siddiqui, S. Mukherjee, D. Ghosh

Final Decision : Disposed Of

Judgement

T.S.Sivagnanam, J

With the consent of the parties, the appeal and the application are taken up for hearing together.

Heard the learned counsel for both the parties.

The appellant is the writ petitioner who is aggrieved by the order dated 14.06.2022 in WPA 10062 of 2022. In WPA 10062 of 2022 the appellant was primarily aggrieved by the action of the respondent authority in blocking his input tax credit by letter dated 25.04.2022. The appellant stated that in spite of representation dated 30th April, 2022 as well as reply dated 14.04.2022 to the show-cause notice the authority has not passed any order as a result of which the appellant has been put to great prejudice.

In our considered view, the learned single Judge was right in directing the authority to take a decision in the matter since it will be too premature for a writ court to adjudicate into the factual position before the authority could take a decision in the matter.

Therefore, while affirming the order passed by the learned writ court as well we slightly modify the direction issued in the writ petition. In the result, the appeal is disposed of by directing the concerned respondent to consider the appellant's representation dated 30th April, 2022 and pass orders as regards the prayer made for unblocking the input tax credit ledger and such order shall be passed by the concerned authority as expeditiously as possible, but not later than 21st July, 2022. It is, thereafter, the concerned authority shall consider the reply to the show-cause notice and adjudicate the show-cause notice after affording an opportunity of personal hearing to the authorised representative of the assessee either physically or through video conference.

We grant liberty to the appellant to submit additional representation as the appellant seeks to rely upon certain decision and such representation shall be given to the authority not later than 14th July, 2022.

