

**14.6.2022**

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**WPA 9561 of 2022**

Raj Kumar Singh & Anr.

Vs

Assistant Commissioner, Asansol Charge, West Bengal  
Goods and Services Tax & Ors.

Ms. Sutapa Roy Chowdhury,

Mr. Abhijat Das,

Ms. Aratrika Roy

... For the Petitioners.

Mr. A. Ray, Ld. GP.,

Md. T.M. Siddiqui,

Mr. S. Mukherjee,

Mr. N. Chatterjee

... For the State.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioners have challenged the impugned adjudication order dated 9<sup>th</sup> May, 2021 passed by the Adjudicating Authority concerned, on the ground that the same has been passed in violation of principle of natural justice by not affording opportunity of personal hearing to the petitioners in spite of specific request from the petitioners in their reply to the show-cause-notice dated 13<sup>th</sup> April, 2021 as appears at page 33 of the writ petition.

On perusal of the impugned adjudication order it appears that though the Adjudicating Authority concerned has recorded that the impugned order has been passed after considering the reply filed by the petitioners but nowhere it appears that the petitioners' request for personal hearing was either considered or rejected.

Mr. Siddiqui, learned Additional Government Pleader is not in a position to contradict the aforesaid admitted position which appears from record that no personal hearing was afforded to the petitioners in spite of their request and that neither such request of the petitioner was considered nor rejected.

Considering the facts and circumstances of the case as appears from record and submission of the parties, the aforesaid impugned order dated 9<sup>th</sup> May, 2021 is set aside and the matter is remanded back to the Adjudicating Officer concerned to pass a fresh order after giving an opportunity of hearing to the petitioners or their authorised representative within eight weeks from the date of communication of this order.

With these directions and observations, this writ petition being WPA 9561 of 2022 is disposed of.

**( Md. Nizamuddin, J. )**