

04.07.2022

Sl no. 21

Ct no. 2

P.M.

WPA 12256 OF 2022

M/s. Chandra Udyog & Anr.

- Vs -

**The Assistant Commissioner, CGST &
CX Shibpur Division, Howrah CGST
Commissionerate & Ors.**

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Jitesh Sah

... for the petitioners

Mr. Kaushik Dey,
Mr. Tapan Bhanja

... for CGST authority

Mr. Subrata Mukherjee

... for Union of India

Heard learned advocates appearing for the parties.

By this writ petition petitioners have challenged the impugned order of rejection of petitioners' claim of refund of excess balance of cash ledger being annexure P/6 to the writ petition on the basis of the show cause notice dated 10th May, 2022 as appears at page 24 of the writ petition, on the ground that the aforesaid impugned order dated 30th May, 2022 being annexure P/6 to the writ petition is a non-speaking one line order without considering and discussing petitioners' objection dated 17th May, 2022 against the impugned show-cause notice.

Considering the submission of the parties and on perusal of the aforesaid impugned order dated 30th May, 2022, I find that the allegation of the

petitioners that the aforesaid impugned order is not a speaking order is substantially correct and it does not deal with the objection and contentions raised by the petitioner against the impugned show cause notice.

Considering the submission of the parties this writ petition being WPA 12256 of 2022 is disposed of by setting aside the aforesaid impugned order dated 30th May, 2022 and the matter is remanded back to the respondent authority concerned to pass a fresh order after considering the contention/issues raised by the petitioners in its aforesaid reply dated 17th May, 2022 against the impinged show-cause notice and also objection dated 24th May, 2022 within four weeks from the date of communication of this order.

Needless to mention that the fresh order shall be passed by the respondent authority concerned after giving an opportunity of hearing to the petitioner or his authorized representatives.

With this observation and direction this writ petition being WPA 12256 of 2022 stands disposed of.

(Md. Nizamuddin, J.)