08.10.26
19 Ct. No.10
AGM

WPA 27515 of 2026

Sheela Foam Limited & Anr.
vs.
The Deputy Commissioner,State Tax, Shibpur Charge & Ors.

Mr. Ankit Kanodia.
Mr. Tulika Roy.
....for the petitioners

Mr. Manju Agarwal. Ld. A.G.P.
....for the State.

1. Affidavit of service filed in Court today be kept with the record.

2. The present writ petition has been filed challenging inter alia, the legality and validity of the adjudication order dated 04.08.2025 passed by the respondent No. 1 under Section 74 of the West Bengal Goods and Services Tax Act(hereinafter referred to as the said 'WBGST Act') and the Central Goods and Services Tax Act, 2017(hereinafter referred to as the said 'CGST Act').

3. Learned counsel for the petitioner submits as follows;

i. That a show cause notice in Form DRC 01 dated 06.03.2025 has been issued to the petitioner demanding tax, interest and penalty.

ii. That said notice and adjudication order have been uploaded on the GST portal under the tab 'Additional Notice and Orders'. In the show

cause notice, the date of personal hearing was fixed on the due date of reply, which constitutes violation of principles of natural justice.

iii. The petitioner submitted reply on 07.04.2025. After reply was submitted, the respondent no. 3 did not provide an opportunity of personal hearing which runs contrary to the statutory provisions of Section 75(4) of the GST Act.

iv. The ex-parte adjudication order was uploaded in 'Additional notices and order' tab.

v. That the petitioner came to know about the adjudication order dated 04.08.2025 only after receiving DRC 13 from Bankers dated 5.3.2026.

vi. That the entire proceedings and the impugned order are contrary to law and have been passed in violation of principles of natural justice and without due compliance with the procedure prescribed under the said Act.

vii. That the petitioner submits that the order of adjudication suffers from non-application of mind.

4. Learned counsel appearing for the State respondents opposed the writ petition and submitted since the petitioners have been granted ample opportunities to defend his case.

5. Having heard the parties and upon perusing the records made available this Court observes as follows;

i. The petitioners have been able to make out a prima facie case.

ii. The fact that adjudication order has been only uploaded under the 'tab Additional Notice and Orders' and no separate intimation has been given.

6. In view of the above this Court directs as follows:

   a. The adjudication order dated 04.08.2025 is hereby quashed and set aside.

   b. Respondent no. 1 is directed to revisit the issue by considering the reply by the petitioner on merits.

   c. Respondent no. 1 shall afford an opportunity of hearing to the petitioner and pass a fresh reasoned adjudication order in accordance with law within 12 weeks from date. Such decision shall be communicated to the petitioners within a week thereafter.

7. With the above observations and directions this writ petition stands disposed of.

8. Since no affidavit in opposition has been called for, the allegations contained in the writ

petition are deemed to have been denied and not admitted.

9. Urgent Photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Smita Das De, J.)