

W.P.A. 16185 of 2024

**M/s Baazar Style Retail Limited & Anr.
versus
Deputy Commissioner of State Tax,
Shibpur Charge & Ors.**

Mr. Ankit Kanodia
Ms. Megha Agarwal
Mr. Piyush Khaitan

...For the petitioners

Mr. Anirban Ray, Ld. GP
Mr. Md. T.M.Siddiqui
Mr. Tanoy Chakraborty
Mr. D.Sahu

...For the State

Mr. U.S.Bhattacharya
Mr. Tapan Bhanja

...For the DGGSTI

1. The present writ petition has been filed, inter alia, challenging the show cause notice issued in Form GST DRC – 01 dated 27th December 2023 for the tax period from April 2018 to March 2019 under Section 73 of the WBGST Act 2017 (hereinafter referred to as the “said Act”) and the adjudication order passed under Section 73(9) of the said Act dated 27th April 2024, including the demand issued in Form GST DRC – 07 of even date, on the ground that the Central authorities had previously, in respect of the self same tax period and subject matter, initiated a proceeding by issuing a show cause- cum- demand notice dated 30th September 2022 and that the petitioners have duly participated in the said proceeding.

2. Having heard the learned advocates appearing for the respective parties and taking note of the provisions of Section 6(2)(b) of the said Act and since a show cause-cum-demand notice has already been issued on 30th September 2022 in respect of the period from March 2019 to May 2019 by the Central authorities and since, the show cause notice issued by the State authorities on 27th December 2023 in Form GST DRC – 01 is covering the same subject matter though partially, and the show cause notice dated 27th December 2023 and the order dated 27th April 2024 having

been issued in a composite manner, I am of the view that the show cause notice dated 27th December 2023, inter alia, including the order dated 27th April 2024 and the demand made in Form GST DRC – 07 of even dated by the State authorities under the said Act, cannot be sustained and the same are hereby set aside and quashed.

3. The aforesaid order shall not, however, stand in the way of the State authorities from proceeding against the petitioners in respect of the period which is covered in the show cause-cum-demand notice dated 27th December, 2023 provided the same does not concern the same subject matter as covered by the show cause – cum – demand noticed dated 30th September, 2022 issued by the Central authorities.

4. With the above observations and directions, the writ petition being WPA 16185 of 2024 is accordingly disposed of.

5. There shall be no order as to costs.

6. All parties shall act on the basis of the server copy of this order duly downloaded from this Court's official website.

(Raja Basu Chowdhury, J.)