

**27.3.2023**

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sl. 22

**WPA 5510 of 2023**

Kakali Saha, Legal Heir of the predeceased Ashok Saha

Vs

State of West Bengal & Ors.

Mr. Promit Majumdar

... For the Petitioner.

Mr. A. Ray, Ld. GP.,

Mr. T.M. Siddiqui,

Mr. D. Ghosh,

Mr. V. Kothari,

Mr. S. Nayak,

Mrs. R. Maitra

... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned notice dated 3<sup>rd</sup> August, 2022 being Annexure P-9 to the writ petition, under Section 74 of the WBGST Act relating to the financial year 2017-18, on the ground that the same has been issued in the name of a dead person and this fact was already brought to the notice of the WBGST Authority concerned even prior to the issuance of the impugned notice.

Considering the facts and circumstances of the case as appears from record and submission of the parties, the aforesaid impugned order dated 3<sup>rd</sup> August, 2022 is quashed on the ground that the same has been issued in the name of a dead person.

However, quashing of the aforesaid impugned order will not prevent the respondent authority concerned to

initiate fresh proceedings and issue notice in accordance with law.

With this observation, this writ petition being WPA 5510 of 2023 is disposed of.

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