

WPA 12919 of 2026

Jac Olivol Products Private Limited & anr.
Versus
The Joint Commissioner of State Tax Bureau of
Investigation (South Bengal) & Ors.

Mr. Ankit Kanodia
Ms. Megha Agarwal
Ms. Tulika Roy
Mr. S. Ojha
Mr. Piyush Khatian

... For the petitioners

Ms. Manju Agarwal, Sr. Adv.
Mr. Bijitesh Mukherjee
Ms. Manasi Mukherjee

..... for the State

1. The affidavit-of-service filed in Court today is taken on record.
2. Challenging the show-cause notice issued by the respondent No. 1 in his capacity as Joint Commissioner State Tax Bureau of Investigation for the tax period of October 2022 to March, 2023 on the ground that though he has the jurisdiction to investigate into non-payment/short payment of taxes, however, the notification dated 20th November, 2019 whereby he has been conferred with the jurisdiction to carry out the investigation does not empower him to issue the show-cause notice, for determining the short payment/non-payment of tax, the instant writ petition has been filed.
3. Mr. Kanodia, learned advocate representing the petitioners has not only drawn the attention of

this Court to the provisions of Section 73 of the WEGST/CGST Act, 2017 (hereinafter referred to as the said Act) but also to the notification dated 20th November, 2019 which has come into force with effect from 1st December, 2019. By referring to the above notification, he would submit that the same deals with the jurisdiction of the officers posted in the bureau of investigation and has been issued in exercise of powers conferred by sub-section 2 of Section 4 of the said Act. According to him, Clauses 2 and 3 of the said notification deals with the territorial jurisdiction of the particular officers while Clauses 4 and 5 thereof deals with the extent of jurisdiction exercisable by such officers. To morefully appreciate the same, the relevant Clause 4 and Clause 5 of the said notification is extracted herein below:

“The officers posted in Headquarters or Zonal Offices of a unit of Bureau of Investigation shall exercise jurisdiction over any person including a taxpayer, transporter or person in charge of a vehicle, irrespective of the specific location of the place of business of such transporter or person, for carrying out enforcement activity in respect of storage of goods or transportation or movement of goods into, within, out of, or through the State of West Bengal, provided the goods are stored or the vehicle is intercepted within the territorial jurisdiction of the Headquarters or Zone of a unit of Bureau of Investigation in which s/he is posted.

For the purpose of Investigation including ITC Investigation the officers posted in any

Headquarters or Zonal Offices of units of Bureau of Investigation shall have jurisdiction all over State of West Bengal in connection with or incidental to investigation relating to taxpayer or person having principle place of business under the territorial jurisdiction of respective Headquarters or Zonal Offices, as the case may be.”

4. Having regard to the aforesaid, it is submitted that since the same does not confer any authority on the respondent No. 1 in his capacity as Joint Commissioner of State Tax Bureau to issue any show-cause notice under Section 73 of the said Act, the proceeding before him is a non-starter. He submits that in identical set of facts a co-ordinate Bench of this Court in the case of **S-Gen Consortium Infra Private Limited & anr. vs. The State Tax Officer, Bureau of Investigation (SB), Durgapur Zone & ors. (WPA 4428 of 2026), Mrs. Anjita Dokania, proprietor of M/s. MI Telecom vs. The State Tax Officer (GST), Bureau of Investigation (South Bengal), Durgapur Zone & ors. (WPA 23839 of 2024)** and **Poulami Ghoshal vs. Assistant Commissioner of Revenue, Directorate of Revenue Intelligence and Enforcement and Ors. (WPO 819 of 2024)** has entertained the writ petition. Accordingly, he prays for interference by this Court.
5. Ms. Agarwal, learned sr. advocate, appears on behalf of the State. She would submit that an

opportunity should be afforded to the respondents to file an opposition. At the same time, it is also her submission that since a show-cause has been issued, the proceedings should not be stalled.

6. Having heard the learned advocates and noting that a jurisdictional issue has been raised and on the basis of the prima facie case made out, I am of the view that the writ petition should be heard. However, at the same time, taking into consideration the fact that the show-cause has already been issued, it would be prudent at this stage, to direct the petitioner to not only respond to the show-cause notice but to participate in such proceedings. The respondent No. 1 shall be at liberty to decide on the show-cause. However, such decision shall not be enforced insofar as the petitioner is concerned till the disposal of the writ petition or until further order, whichever is earlier.
7. With the above observations and directions, the writ petition is disposed of.

(Raja Basu Chowdhury, J.)