14.12.2020
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W.P.A. 23335 of 2019
(Through Video Conference**)**

Suman Srivastav
Vs.
Assistant Commissioner State Tax,
Kadamtala Charge & ors.

Mr. B. Bhattacharya
Mr. Anindya Bagchi
... For the petitioner

Mr. A. Majumdar, Ld. A.A.G.
Mr. S. Mukherjee
Mr. Debasish Ghosh
... For the State

Mr. Sujit Mitra
... For the Union of India

This is an application under Article 226 of the Constitution of India wherein the writ petitioner is aggrieved by an order rejecting refund that may be claimed by the writ petitioner.

Mr. Majumdar, learned Additional Advocate General appears on behalf of the State submits that a statutory appeal exists in this matter and accordingly, the writ petitioner should have approached before that forum.

I have heard learned Counsel for the appearing parties and perused the materials on record.

In my view, the following directions may be given for closure of the writ petition :-

The petitioner is directed to approach the appellate forum within two weeks from date and in the event of such application being made within two weeks from date, the appellate authority is directed to dispose of the appeal within a period of eight weeks.

The petitioner shall be at liberty to raise all points of law including submission that certain relevant circulars have not been taken into account in the original order.

With the above directions, this writ petition is disposed of.

Since no affidavit-in-opposition is called for, allegations made in the writ petition are deemed not to have been admitted.

All parties are to act on website copy of this order.

(Shekhar B. Saraf, J.)