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W.P.A. 2677 OF 2021

(Through Video Conference)

Surya Alloy Industries Limited & Anr.

Vs.

Union of India & Ors.

Mr. Arijit Chakrabarti
Mr. Debsoumya Basak
Mr. Nilotpal Chowdhury
Mr. Prabir Bera.

... For the Petitioners

Mr. Bhaskar Prasad Banerjee
Mr. Tapan Bhanja.

....For the Respondents
No. 2 & 3.

1. This is an application under Article 226 of the Constitution of India wherein the writ petitioners are aggrieved by an order dated November 10, 2020 passed by the Additional Commissioner, Central Goods and Service Tax, Bolpur Commissionerate.

2. Mr. Arijit Chakrabarti, counsel appearing on behalf of the petitioners has assailed the order primarily on the ground that cross-examination was not offered to the petitioners of the owners of the vehicles that had allegedly transported the goods to the petitioners. He has further assailed the order on the ground that certain documents were not provided to the petitioners.

3. I have perused the order in great detail and after considerable hearing had taken place in the matter, Mr. Chakrabarti agreed that the lis may be relegated to the appellate authority.

4. In light of the above submission of the petitioners, without going into the merits of the case, I relegate this matter before the appellate authority.

5. The petitioners are directed to file an appeal within a period of three weeks from date.

6. I make it clear that all points including the point in relation to natural justice, is kept open before the appellate authority.

7. With the above direction, the writ petition is disposed of. There will be no order as to costs.

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

9. Urgent photostat certified copy of this order, if applied for, be given to the parties upon compliance of all necessary formalities.

(Shekhar B. Saraf, J.)