

23.11.2021.
p.b.
Sl. No.58.

W.P.A. 17351 of 2021
(Through Video Conference)

M/s. Furnico Interior
Vs.
Union of India & Ors.

Mr. S. Ghosal,
Mr. Md. Salamuddin,
Mr. Dipta Banerjee,
Mr. Joydeep Chatterjee.
.....for the petitioner.
Mr. Bhaskar Prasad Banerjee
..... for the respondents
Mr. Jishnu Chowdhury
Mr. Chayan Gupta
Mr. Sandip Dasgupta
Mr. S. Siddiqui
.....for the HIDCO.

Heard learned advocates appearing for the parties.

In this matter, petitioner has challenged the impugned order of the appellate authority dated 12th April, 2019 passed by the Commissioner (Appeal), Appeal-1, CGST-CX.

Learned advocate for the respondents opposes this writ petition by contending that the impugned order of the appellate authority is further appealable before the CEST, Appellate Tribunal since the impugned order of the appellate authority has been passed under the service tax.

Learned advocate for the petitioner submits that even the time to file appeal before the CEST Tribunal against the impugned appellate order has expired and further submits that it was difficult to file appeal during

the COVID-19 which is the largest period of the delay and it should be considered.

Considering the submission of the parties, I am not inclined to entertain this writ petition since alternative remedy by way of appeal before the tribunal is available. However, liberty is given to the petitioner to file appeal against the impugned order dated 12th April, 2019 within three weeks from date along with the application for condonation of delay and learned tribunal should consider the application for condonation of delay taking a lenient view if such appeal is filed within the time stipulated here.

The writ petition being WPA 17351 of 2021 is disposed of accordingly.

(Md. Nizamuddin, J.)