

22-12-2021
Item No.31
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.20489 of 2021
Sattik Packaging Private Limited
-vs-
The State of West Bengal & Ors.

Mr. Prasenjit Saha
Mr., Debanik Banerjee ...for the petitioner

Mr. A. Ray
Mr. S. Mukherjee
Mr. D. Ghosh ...for the State

In this writ petition, petitioner has challenged the impugned order of adjudication dated October 29, 2021 passed by the respondent-Commercial Tax authority (Annexure P12, p.154) which, in my view, is an appealable one. Furthermore, the impugned order has been passed after giving an opportunity of hearing to the petitioner.

Considering the submission on behalf of the petitioner, I am of the view that if it is not agreeable to the view taken by the respondent-authority, remedy is available to approach the appellate authority. The appellate authority is not debarred from adjudicating the matter both on facts and law.

In view of the discussions made above, WPA No.20489 of 2021 is dismissed without going into the merits of the case.

However, dismissal of this writ petition will not prevent the petitioner from availing of the statutory alternative remedy available to it and from taking all the points before such appropriate authority.

[Md. Nizamuddin, J]

