S/L 126
21.09.2021
Court. No. 2
cm

WPA 10469 of 2020
Debabrata Das
Vs.
Assistant Commissioner of State Tax,
Shyambazar Charge & Ors.
(Through Video Conference)

Mr. Sumit Ghosh
... for the Petitioner

Mr. A. Ray, Ld GP
Md. T. M. Siddiqui
Mr. N. Chatterjee
.... For the State

In this matter, petitioner has challenged the impugned order of State GST authority which the respondent opposes by contending that it is an appealable order. Learned advocate appearing for the petitioner also submits that in this matter as per Section 78 of the State GST Act, petitioner without expiry of three months from the date of adjudication order has taken harsh coercive step and in this regard Mr. Siddiqui, learned advocate appearing for the State respondents was asked to take instruction who has placed the record before me from which it appears that specific reason has been assigned for taking such action before the expiry of three months from the adjudication order and which is permissible under the relevant provisions of law.

Considering this aspect, I am not inclined to entertain this writ petition and is accordingly dismissed.

However, dismissal of this writ petition will not prevent the petitioner from filing of the appeal in accordance with law.

This writ petition being WPA 10469 of 2020 is dismissed.

(Md. Nizamuddin, J.)