09.02.2022.
p.b.
Sl. No.29.

W.P.A. 716 of 2022

(Through Video Conference)

M/s. Impressions HR Services
Private Limited & Anr.
Vs.
Deputy Commissioner of State
Tax, Sealdah & Ors.

Mr. Sanjay Bhowmik,
Mr. Indranil Banerjee,
Mr. Subrata Mukherjee.
........for the petitioners.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh.
........for the State.

Heard learned advocates appearing for the parties.

In this matter, petitioner has challenged the impugned order dated 12th December, 2019 passed by the respondent adjudicating authority under GST Act which is an appeallable order and instead of filing the appeal against the said adjudication order dated 12th December, 2019, petitioner has filed this instant writ petition on 14th January, 2022 i.e. after two years of the said adjudication order. Petitioner submits that he could not avail the alternative remedy because it had become time barred before the pandemic and not only that petitioner has approached this writ court after expiry of two years from the date of adjudication order and he submits that he has explained the cause of delay in paragraph 39 of the writ petition which is not satisfactory and not supported by any material documents and furthermore, the writ court cannot extend the statutory period of limitation. Though there is no period of limitation specifying for invoking constitutional writ jurisdiction, but it does not mean that anyone can invoke the constitutional writ jurisdiction at any time he wishes. Moreso, it is not a case that the petitioner is a lay person of a remote village or financially not in a position to bear the cost of litigation. Here petitioner is a company and it must have been availing legal services for its company.

In view of discussions made above, this writ petition being WPA No.716 of 2022 is dismissed.

(Md. Nizamuddin, J.)