

28-01-2022
Item No.22
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.840 of 2022
M/s. Winspir Creations Private Limited
-vs-
Union of India & Ors.

Mr. Abhrotosh Majumder	
Ms. Pooja Sah	
Mr. Sourish Roy	...for the petitioner
Mr. Tapan Bhanja	...for the Union of India
Mr. Debasish Ghosh	...for the State

Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned order dated November 26, 2021 passed by the appellate authority concerned under the West Bengal Goods and Services Tax Act, 2017 on the grounds that the impugned order is bad for the reason of not considering and dealing with three specific grounds in its grounds of appeal in question taken by the petitioner which appears at page 81 of the writ petition.

On perusal of the aforesaid impugned appellate order it appears that the said grounds have not been considered and discussed and in view of the fact that though the impugned order is further appealable, but at present the said appellate forum is not available, and that the petitioner cannot be asked for availing of the said alternative remedy, I am of the view that interest of justice will be served if the impugned order of the appellate authority dated November 26, 2021 is set aside remanding the matter back to the authority concerned for passing a

fresh order on the aforesaid three grounds (page 81 of the writ petition) taken by the petitioner, within eight weeks from the date of communication of this order.

Let it be recorded that this court has not gone into the merits of the aforesaid three grounds and that the appellate authority concerned, while considering those grounds, shall act strictly in accordance with law.

Since this writ petition has been disposed of at the motion stage without calling for affidavits, the allegations contained in the writ petition contrary to record shall be deemed to have been denied by the respondents.

With the above observations and directions, WPA No.840 of 2022 stands disposed of.

[Md. Nizamuddin, J]

