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WPA 3237 of 2022

Rajendra Engineering Company
Vs
Deputy Commissioner, State Tax, Bowbazar Charge & Ors.

Mr. Debanuj Basu Thakur
... For the Petitioner.
Mr. A. Roy, Ld. GP
Mr. T.M. Siddiqui,
Mr. Debasish Ghosh
... For the State.

In this writ petition, petitioner has challenged the impugned order of adjudication dated 16th September, 2021 passed by the Assistant Commissioner, State Tax, Bowbazar Charge/Respondent No.2 pursuant to my order dated 23rd August, 2021 passed in WPA 11796 of 2021. The aforesaid impugned order is an appealable order under Section 107 of the West Bengal GST Act. On perusal of the impugned adjudication order, I am of the view that this case does not fall under those class of cases where the impugned order has been passed in violation of principle of natural justice or the authority who has passed the order having inherent lack of jurisdiction or the order is a non-speaking order or any Constitutional validity of any provision of law is invoked in this case.

Considering this factual and legal facts and in view of availability of statutory alternative remedy, I am not inclined to entertain this writ petition without going into the merits of the case and, accordingly, this writ petition, being WPA 3237 of 2022 is dismissed.

However, it is observed that in case, petitioner files appeal before the Appellate Forum concerned against the impugned adjudication order within 15 days from date, the Appellate Authority will take a lenient view on the issue of limitation.

(Md. Nizamuddin, J.)