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WPA 4703 of 2022

Shree Shyam Inorganics Pvt. Ltd. & Anr.
Vs
State of West Bengal & Ors.

Mr. Rishi Raju,
Mr. Suvrnil Saha
... For the Petitioners.
Mr. A. Roy, Ld. GP
Mr. T.M. Siddiqui,
Mr. Debasish Ghosh
... For the State.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioners have challenged the impugned order under Section 129(3) of the State GST Act dated 16th February, 2022 by which petitioners were asked to make payment of the amount in question within 15 days from the date of issuance of the impugned notice and in compliance of the said notice, petitioners by way of furnishing a Bank guarantee and bond have already got release of the goods in question but it is the case of the petitioners that it got back the goods in question in damaged condition and the said goods could not be used for any commercial purpose, which Mr. Ghosh, learned Advocate appearing for the respondents denies. Whatever may be the factual and legal position, the impugned order dated 16th February, 2022 is an appealable order under the Statute and there is no bar by the Appellate Authority in adjudicating the nature

of dispute involved in this writ petition and in that view of the matter, I am not inclined to entertain this writ petition, being WPA 4703 of 2022 and the same is dismissed accordingly.

However, it is clarified that this writ petition has been dismissed only on the ground of availability of alternative remedy and this Court has not gone into the merits of the case.

(Md. Nizamuddin, J.)