27-04-2022
Item No.10
Subrata

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction
Appellate Side

WPA No.6751 of 2022
Rajesh Ghosh
-vs-
Assistant Commissioner, State Tax, Bureau of Investigation, South Bengal & Ors.

Mr. Debanuj Basu Thakur ...for the petitioner

Mr. A. Ray
Md. T.M. Siddiqui
Mr. D. Ghosh ...for the State

Petitioner in this writ petition has challenged the impugned order of penalty dated July 26, 2021 passed by the Assistant Commissioner, State Tax, Bureau of Investigation, South Bengal (HQ), (Annexure P3/p.29) which is an appealable order under section 107 of the West Bengal Goods & Services Act, 2017 and goods in question has already been released.

On the ground of availability of alternative remedy under the statute, I am not inclined to interfere with the aforesaid impugned adjudication order dated July 26, 2021.

Accordingly, this writ petition being **WPA No.6751 of 2022 is dismissed**.

However, dismissal of this writ petition will not debar the petitioner from filing statutory appeal before the appellate authority; and if such an appeal is filed before the appellate authority within two weeks from date, it shall consider the point of limitation by taking a lenient view.

[Md. Nizamuddin, J]