32 11.5.2022
Sc Ct. no.2

WPA 7816 OF 2022

Swarupa Ghosh
-vs.-
Assistant Commi9ssioner of State Tax,
Bowbazar Charge & Ors.

Mr. Sourav Sankar Sengupta
Mr. Indranil Biswas.
... For the Petitioner

Mr. S. Mukheerjee
Mr. D. Ghosh
Mr. A. Ray.

...For the State

Mr. Sujit Mitra

....For the Respondent No. 7

Heard learned advocates appearing for the parties.

In this matter, the petitioner has challenged the impugned order dated 28th December, 2021 as appears at page 95 of the writ petition, passed by the Assistant Commissioner of the State GST authority concerned on the ground of violation of principles of natural justice.

On perusal of the aforesaid impugned order, I find that the same was passed after giving opportunity of hearing to the petitioner and after taking into consideration the objection filed by the petitioner against the show-cause notice.

If the petitioner is not satisfied with the reasons given in the order rejecting the petitioner's reply to the show-cause notice, it cannot be said that there was violation of principles of natural justice and this writ Court cannot go into the sufficiency of the reason given by the respondent authority concerned. Had there been no reason at all or no opportunity of hearing had been given to the petitioner or the order had been without jurisdiction, then this writ Court could have interfered with the same. This Court cannot go into the sufficiency of the reason or the merit of the impugned order and this is the job of the appellate authority.

This writ petition being WPA 7816 of 2022 is dismissed in view of availability of the alternative remedy which the petitioner may avail, if so advised.

It is clarified that this Court has not gone into the merits of the impugned order of cancellation of registration and it has been dismissed only on the ground of availability of alternative remedy.

There will be no order as to costs.

Photostat certified copy of this order, if applied for, be furnished expeditiously.

(Md. Nizamuddin, J.)