

**13.5.2022**

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**WPA 8227 of 2022**

Azhar Sekh

Vs

Superintendent, Ballygunge Division, Kolkata South  
Commissionerate & Ors.

Ms. Rita Mukherjee,  
Mr. Rawsan Kr. Jha,  
Mr. Sumanta Mitra

... For the Petitioner.

Mr. Bhaskar Prosad Banerjee,  
Mr. Tapan Bhanja

... For the Respondent CGST & CX.

Mr. A. Roy, Ld. GP  
Mr. S. Mukherjee,  
Mr. N. Chatterjee

... For the State.

Heard learned Advocates appearing for the parties.

In the writ petition, petitioner has challenged the impugned order dated 24<sup>th</sup> September, 2021, rejecting the petitioner's application for amendment by contending that the impugned rejection order is not in accordance with law and contrary to the relevant Circular of the Board.

Mr. Banerjee, learned Advocate appearing for the respondent concerned submits that the petitioner has already filed an appeal against the aforesaid impugned order of rejection, which is pending and in view of this fact this writ petition should not be entertained.

Considering the submission of the parties and facts as appears from record, I am of the view that since the petitioner has already taken steps to avail the remedy before the Appellate Authority against the cause of

action in question, he cannot invoke the Constitutional writ jurisdiction of this Court for the same remedy, which he has asked for before the Appellate Authority as appears from Annexure P-14 (page 38) to the writ petition and accordingly, this writ petition being WPA 8227 of 2022 is disposed of by directing the Appellate Authority concerned to consider and dispose of the pending appeal in question expeditiously and preferably within two weeks from the date of communication of this order and for any other grievance which the petitioner has raised in this writ petition, petitioner is at liberty to make appropriate representation before the authority concerned for consideration of the same, which may be considered in accordance with law.

**( Md. Nizamuddin, J. )**