

06.06.2022.
p.b.
Sl. No.12.

W.P.A. 8483 of 2022

Hiralal Gupta
Vs.
The Senior Joint Commissioner,
GST, Kolkata North Circle

Mr. R. P. Matilal,
Mr. Abhishek Sarkar.
.....for the petitioner.
Mr. T. M. Siddiqui,
Mr. D. Ghosh,
Mr. S. Mukherjee.
.....for the State.

Heard learned advocates appearing for the parties.

Considered the innocuous prayer of the petitioner for direction upon the appellate authority concerned under State GST authority to dispose of his appeal filed on 4th August, 2021 as appears at page 60 of the writ petition.

Mr. Ghosh, learned advocate appearing for the State respondent submits that the appeal in question is on the self-same cause of action which has already been considered earlier.

This writ petition being WPA No.8483 of 2022 is disposed of by requesting the appellate authority concerned to consider and dispose of the aforesaid appeal in accordance with law and by passing a reasoned and speaking order and after observing the principle of natural

justice, expeditiously and preferably within four months from the date of communication of this order.

It is recorded that this Court has not gone into the merit of the appeal in question and the appellate authority concerned shall decide the same in accordance with law.

With this observation and direction, this writ petition being WPA No.8483 of 2022 is disposed of.

(Md. Nizamuddin, J.)