27.06.2022.
p.b.
Sl. No.6.

W.P.A. 9603 of 2022

Shree Amit Dutta
Vs.
Assistant Commissioner of Revenue
Krishnagar Charge & Anr.

Mr. Promit Majumdar,
Ms. Sukanya Dutta.
........for the petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh.
........for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of penalty dated 15th June, 2021 under Section 74 of the CGST Act read with WBGST Act and read with IGST Act for the period 2017-18 which is an appeallable order under the statute. Since the alternative remedy by way of statute is available to the petitioner, I am not inclined to entertain this writ petition on the ground of availability of alternative remedy without going into the merit of the aforesaid impugned order dated 15th June, 2021 with liberty to the petitioner to file statutory appeal within two weeks from date and if such appeal is filed by the petitioner within the time stipulated herein, the appellate authority will consider the issue of limitation by taking a lenient view.

With this observation and direction, this writ petition being WPA No.9603 of 2022 is dismissed.

(Md. Nizamuddin, J.)