

04.07.2022.
p.b.
Sl. No.13.

W.P.A. 11342 of 2022

Ram Parasad Ganga Prasad & 2 Ors.
Vs.
Assistant Commissioner, State
Tax, Beadon Street Charge & 2 Ors.

Mr. Siddhartha Sankar Sengupta,
Mr. S. S. Sengupta,
Mr. S. Kundu.
.....for the petitioner.
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. V. Kothari,
Mr. D. Ghosh.
.....for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned adjudication order dated 22nd April, 2022 which was passed by the adjudicating authority in compliance of the order of the Division Bench of this Court dated 22nd February, 2022 in MAT No.85 of 2022 with IA CAN 1 of 2022. This is the second round of litigation initiated by the petitioner. It appears from record that the petitioner has filed earlier, writ petition being WPA 20136 of 2021 raising the same issue that the adjudicating authority concerned who has passed the impugned order has inherent lack of jurisdiction. This issue travelled up to the Division Bench of this Court and the matter was remanded to the adjudicating authority concerned and after finding that the

petitioner's contention of inherent lack of jurisdiction of the respondent adjudicating authority was neither considered nor discussed or dealt with in the adjudication order. But this time, in compliance of the order of the Division Bench, the adjudicating authority which has passed the impugned adjudication order dated 6th April, 2022, I find that the adjudicating authority has passed the order on merit as well as by specifically dealing with the issue of jurisdiction raised by the petitioner. In spite of petitioner's specific allegation of inherent lack of jurisdiction of the adjudicating authority concerned in the impugned proceeding, on earlier occasion neither this writ court nor the appeal court accepted the same and allowed the writ petition and the appeal court remanded the matter back to the adjudicating authority to consider the jurisdiction issue. Petitioner once again wants this writ court to interfere with the impugned adjudication order on the ground of inherent lack of jurisdiction, though this issue has been considered and discussed by the adjudicating authority and on perusal of the same, I am not inclined to interfere with the same in this writ petition. In addition to that the petitioner is not remediless and alternative remedy by way of statutory appeal is still available to the petitioner which it can avail. This is not a case where the impugned adjudication order has been passed in violation of principle of natural justice or the

authority who has passed the order has inherent lack of jurisdiction or constitutional validity of any provision of statutory appeal is involved in this writ petition.

In view of the discussions made above, this writ petition being WPA 11342 of 2022 is dismissed on the ground of availability of alternative remedy by way of statutory appeal.

(Md. Nizamuddin, J.)