11.08.2022.
p.b.
Sl. No.4.

W.P.A. 15448 of 2022

Pravin Kumar Darolia
Vs.
Additional Commissioner, Central Tax, CGST & CX, Kolkata North Commissionerate & Ors.

Mr. Anil Kumar Dugar,
Mr. R. Chatterjee.
……..for the petitioners.
Mr. K. K. Maiti,
Mr. Tapan Bhanja.
………for the CGST authority.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 12th October, 2021 passed by the Commissioner (Appeals), GST, on perusal of it, it appears that in the cause title of the said appeal M/s. Kolkata Bricks Private Limited was the respondent and petitioner challenges the said order of the appellate authority, on the ground, that no notice was served on the petitioner, though, Mr. Maiti, learned advocate appearing for the respondents submits that notice of hearing was served upon the company which is a matter of record and that the Director was not a party in the said proceeding. But, now, petitioner wants to challenge the said impugned order of the appellate authority on flimsy technical ground that the notice of hearing was not served upon the petitioner who is the Director of the said appellant/respondent. Furthermore, the impugned order of the appellate authority is appeallable under the statute and the respondent in the said appeal has not filed this writ petition against whom the impugned order has been passed.

In view of the reasonings given above, I am not inclined to entertain this writ petition being WPA No.15448 of 2022 and accordingly the same is dismissed. However, dismissal of this writ petition will not prevent the petitioner to avail any remedy if available under the law.

(Md. Nizamuddin, J.)