11.08.2022.
p.b.
Sl. No.5.

W.P.A. 15451 of 2022

M/s. Kolkata Bricks Pvt. Ltd.
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 passed by the Commissioner, under CGST Act which is an appellable order under the statute and it is also a matter of fact that the aforesaid impugned order was passed upon proper notice at the registered official address of the petitioner. Though, petitioner alleges that the same was not served and postal endorsement shown that the petitioner has left the registered address. This is highly disputed question of fact and matter of evidence which cannot be appreciated by a writ court in exercise of its constitutional writ jurisdiction under Article 226 of the Constitution of India.

In view of the reasons given above, I am not inclined to entertain this writ petition being WPA No.15451 of 2022 and accordingly the same is dismissed. However, dismissal of this writ petition will not prevent the petitioner to avail any other remedy if available under the law.

(Md. Nizamuddin, J.)