

25.08.2022

Sl no. 10

Ct no. 2

P.M.

WPA 18600 OF 2022

Shri Mahabir Prasad Kedia.

- Vs -

Union of India & Ors.

Mr. Arijit Chakraborty,
Mr. Nilotpal Chowdhury,
Mr. Pradip Bera,
Mr. Lalit Baid,
Ms. Saberi Saha

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu

.... For the State

Mr. Goutam Dey,
Mr. Dipendu Sarkar,
Ms. Ankita Ghosh

... for the respondent No. 1

Heard learned Counsel appearing for the parties.

This is the second round of litigation initiated by the petitioner against the impugned order passed by the appellate authority under WBGST.

It appears from record that on 24th March, 2021 in WPA 3103 of 2021 filed by the petitioner an order was passed by this Court quashing the impugned order dated 9th November, 2020 passed by the appellate authority and the matter was remanded back to the appellate authority concerned to pass a fresh speaking order and in compliance of the same now the appellate authority has passed the fresh

speaking order dated 7th July, 2022 which the petitioner has again challenged in this writ petition.

On perusal of the impugned order which the appellate authority passed in compliance of the earlier order of this Court, I find that the order is speaking one and neither there is violation of principle of natural justice nor the order has been passed contrary to any provision of law and the contention raised by the petitioner in this writ petition challenging the impugned order of the appellate authority is a pure question of facts and this writ Court in exercise of constitutional writ jurisdiction under Article 226 of the Constitution should not act as an appellate authority over the finding of the authorities below and substitute its finding by re-appreciating the evidence.

Considering the facts and circumstances of this case this writ petition being WPA 18600 of 2022 is dismissed.

(Md. Nizamuddin, J.)