25.08.2022.
p.b.
Sl. No.13.

W.P.A. 18707 of 2022

M/s. Devanshi Plyboard Industries
Private Limited
Vs.
Deputy Commissioner State Tax, Goods
And Service Tax, Bureau of Investigation
(South Bengal), BI-IV & Ors.

Mr. Rituraj Chakraborty.
........for the petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. N. Chatterjee,
Mr. V. Kothari.
.........for the State.

Heard learned counsel appearing for the parties.

This is the third round of litigation initiated by the petitioner against the same impugned assessment proceeding. It appears from record that earlier the writ petition was filed being WPA No.9277 of 2020 which was disposed of on 6th July, 2022. Thereafter, petitioner filed another writ petition being WPA No.16071 of 2022 which was disposed of on 22nd July, 2022. Now, by way of third round of litigation, this writ petition has been filed challenging the impugned order of the appellate authority dated 5th August, 2022 and on perusal of the same, I find that the impugned order of the appellate authority is speaking one and there is no violation of principle of natural justice and is not contrary to any provisions of law and the contention raised by the petitioner in this writ petition challenging the impugned order is all matter of facts and evidence based on findings and this Court in exercise of constitutional writ jurisdiction under Article 226 of the Constitution of India cannot act as an appellate authority over the impugned order of the authority and re-appreciate the evidence.

I am of the view that petitioner could not make out a ground for invoking the constitutional writ jurisdiction under Article 226 of the Constitution of India and, accordingly, this writ petition being WPA No.18707 of 2022 is dismissed.

(Md. Nizamuddin, J.)