14.09.2022.
p.b.
Sl. No.7.

W.P.A. 18763 of 2022

Abhijit Roy
Vs.
State of West Bengal & Ors.

Mr. Jit Ray,
Mr. Diptomoy Talukder.
........for the petitioner.
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu.
........for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned intimation dated 11th February, 2022 under Section 74 Sub-Section (5) of the WBGST Act and the action of the authority in realizing the penalty from the petitioner's Electronic Credit Ledger and in this regard, Mr. Ghosh, learned advocate appearing for the State GST authority was asked to take appropriate instruction in the matter which he has filed in Court today and submits that the final adjudication order has already been passed on 29th March, 2022 and the said order is available on the official portal of the department and as such alternative remedy by way of statutory appeal is available to the petitioner which the petitioner can avail of and this writ court should not interfere in this matter.

Considering the submission of the parties, this writ petition being WPA No.18763 of 2022 is disposed of by granting liberty to the petitioner to file statutory appeal against the aforesaid adjudication order subject to compliance of statutory formalities within two weeks from date and if within the time stipulated herein, the appeal is filed, the appellate authority will not raise point of limitation and consider such appeal to be filed, on merit and petitioner will be entitled to make claim before the appropriate authority in accordance with law for refund of excess amount which has been realized beyond the required pre-deposit amount to be deposited for filing such statutory appeal.

With this observation and direction, this writ petition is disposed of.

**(Md. Nizamuddin, J.)**