WPA 19333 OF 2022

02.09.2022
Sl no. 17
Ct no. 2
P.M.

Bivas De
- Vs -
Assistant Commissioner of State Tax, Barasat Charge & Ors.

Mr. Sandip Choraria,
Mr. Anil Kumar Dugar,
Mr. Rajarshi Chatterjee,
Mr. Gobinda Dey

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. T.M. Siddiqui,
Mr. D. Ghosh,
Mr. S. Mukherjee,
Mr. V. Kothari

.... For the State

Heard learned Counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 1st February, 2022 by the Assistant Commissioner of Revenue, Barasat Charge, under Section 73(9) of the WBGST Act, 2017 which has been merged with the order dated 26th July, 2022 which is an appellable order under Section 107 of the WBGST Act.

Considering the facts and circumstances of this case, as appears from record and in view of availability of alternative remedy by way of statutory appeal, I am not inclined to entertain this writ petition on this ground alone and accordingly this writ petition being WPA 19333 of 2022 is dismissed, however, dismissal of this writ petition will not prevent the petitioner to avail the statutory remedy by way of filing the appeal in accordance with law and to take all the points raised in this writ petition before the appellate authority concerned.

(Md. Nizamuddin, J.)