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WPA 20397 of 2021

Harshit Enterprise & Anr.

Vs

Assistant Commissioner, State Tax, Balurghat Charge
& Ors.

Mr. Sumit Ghosh,

Mr. Rajarshi Chatterjee

... For the Petitioners.

Mr. A. Roy, Ld. GP

Mr. T.M. Siddiqui,

Mr. Debasish Ghosh

... For the State.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioners have challenged the impugned adjudication order passed by the GST Authority concerned, which is an appealable order and the petitioners have failed to satisfy this Court the reason for departure from the practice of invoking the statutory Appellate Forum and straight way approaching the writ Court.

Considering the submission of the parties, this writ petition, being WPA 20397 of 2021, is dismissed on the ground of availability of alternative remedy without going into the merits of the writ petition itself.

However, dismissal of this writ petition will not prevent the petitioners from urging all the points raised in this writ petition before the Appellate Authority.

(Md. Nizamuddin, J.)

