

14.09.2022.
p.b.
Sl. No.20.

W.P.A. 19703 of 2022

Bimal Kumar Bilotia (HUF) & Anr.
Vs.
Deputy Commissioner of State Tax,
Jorabagan Charge & Ors.

Mr. Anil Kumar Dugar,
Mr. Rajarshi Chatterjee,
Mr. Gobinda Dey.
.....for the petitioners.

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 adjudication order dated 12th April, 2022 under Section 74(9) of the WBGST Act, 2017 which is an appealable order under Section 107 of the said Act and without availing the said statutory remedy by way of appeal, petitioner wants this Court to invoke the writ jurisdiction under Article 226 of the Constitution of India. It appears from record that before passing the impugned adjudication order, a show-cause notice under Section 74 of the Act as appears at page 28 of the writ petition was issued by which petitioner was given opportunity for filing any objection to the same as well as opportunity of personal hearing was also granted to the petitioner which

was fixed on 31st January, 2022. It appears from record that petitioner neither filed any objection to the aforesaid show-cause notice taking any point of jurisdiction if petitioner at all had nor the petitioner appeared at the time of hearing and as a result the adjudicating authority had no option but to pass the order on merit on the basis of the available records. Now, before this writ court, for the first time, petitioner wants to take the point of jurisdiction of the issuance of notice under Section 74(1) of the Act on the ground that before issuing such notice, adjudicating authority should have issued notice under Rule 142(1A) of the WBGST Rules, 2017.

I am not inclined to entertain this writ petition by going into the adjudication order which has been passed on merit after giving opportunity to the petitioner to file objection to the show-cause notice as well as opportunity of personal hearing which petitioner himself has chosen to waive and in view of such conduct of the petitioner as well as on the ground of availability of alternative remedy by way of statutory appeal and accordingly, this writ petition being WPA No.19703 of 2022 is dismissed.

(Md. Nizamuddin, J.)