

07.09.2022.
p.b.
Sl. No.29.

W.P.A. 20021 of 2022

Debnath Mallick
Vs.
The State of West Bengal & Ors.

Mr. Sumit Roy,
Mr. Sailen Naskar.
.....for the petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. N. Chatterjee,
Mr. D. Sahu.
.....for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 26th July, 2022 under the relevant provision of WBGST Act and on perusal of the same, I find that the same is neither in violation of principle of natural justice nor it is without jurisdiction nor it is contrary to any specific provision of any statute and furthermore from the record of the impugned order, it appears that the petitioner wants to challenge the same, is solely based on facts and evidence which in exercise of constitutional writ jurisdiction of the Court under Article 226 of the Constitution of India cannot be re-appreciated as an appellate authority and appropriate remedy for the petitioner will be to avail the statutory remedy available to it by way of appeal and in view of considering the facts as recorded herein, I am not inclined to entertain this writ

petition being WPA No.20021 of 2022 and the same is accordingly dismissed on the ground of availability of alternative remedy and dismissal of this writ petition will not be a bar for the petitioner to file statutory appeal subject to compliance of all formalities of law.

(Md. Nizamuddin, J.)