

27.09.2022.  
p.b.  
Sl. No.21.

W.P.A. 21216 of 2022

Pratap Kundu  
Vs.  
Union of India & Ors.

Mr. Soumyadip Panda.  
.....for the petitioner.  
Mr. Kamalesh Bhattacharya.  
.....for the respondent no.5.  
Mr. Saptarshi Dutt.  
.....for the respondent no.3.  
Ms. Rama Chakraborty.  
.....for the UOI.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition challenging the impugned order dated 28<sup>th</sup> March, 2022 being Annexure P-14 to the writ petition passed by the CGST authority against the writ petitioner which is an appealable order. Petitioner has tried to make out a new case to invoke the constitutional writ jurisdiction of this Court by impleading several Government authorities which I failed to understand that how they have been impleaded and what relief can be granted against them in this writ petition since it appears from prayer made in the writ petition that it has simply asked for rescind or setting aside the order passed by the CGST authority and no other authorities who have been impleaded in this writ petition are a party to the impugned adjudication order dated 28<sup>th</sup> March,

2022 and the same has been passed only against the petitioner. However, without going into the merit of the said adjudication order, on the ground of availability of alternative remedy by way of statutory appeal, this writ petition being WPA No.21216 of 2022 is dismissed. However, dismissal of this writ petition will not be a bar on the part of the CGST authority concerned to consider the representation of the petitioner dated 10<sup>th</sup> June, 2022 being Annexure P-17 to the writ petition in accordance with law.

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