28.09.2022.
p.b.
Sl. No.6.

W.P.A. 21358 of 2022

Dipak Jaiswal
Vs.
Assistant Commissioner, State Tax,
Postabazar & Burtola Charge & Ors.

Mr. Debanuj Basu Thakur.
........for the petitioner.
Mr. A. Ray,
Mr. D. Ghosh,
Mr. S. Mukherjee,
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 22nd June, 2022 under Section 74(9) of the WBGST Act, relating to financial year 2018-2019, against which alternative remedy by way of statutory appeal is available to the petitioner and on that ground alone, I am not inclined to entertain this writ petition. Accordingly, this writ petition being WPA No.21358 of 2022 is disposed of by granting liberty to file appeal against the aforesaid adjudication order before the appellate authority concerned within three weeks from date and if such appeal is filed by the petitioner subject to fulfilment of all statutory formalities, the same shall be considered and disposed of by the appellate authority on merit without raising the point of limitation. Appeal to be filed by the petitioner manually may be accepted in view of the facts and circumstances of this case.

(Md. Nizamuddin, J.)