

05.12.2022.
p.b.
Sl. No.11.

WPA 26134 of 2022

Amar Kumar Saha, Proprietor
of Amar Construction

Vs.

The Joint Commissioner,
Howrah CGST & CX Commissionerate & Ors.

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Jitesh Sah.

.....for the petitioner.

Mr. U. S. Bhattacharya,
Mr. Tapan Bhanja.

.....for the CGST authority.

Mr. Bibekananda Sinha Ray.

.....for the UOI.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of recovery of the demand raised by service tax authority relating to transaction pertaining to the period 2016-17 upto June, 2017. I find that the aforesaid order has been passed by the respondent authorities concerned is neither without jurisdiction nor there is any violation of principle of natural justice nor constitutionality of any provision of statute is involved in this writ petition.

Considering these factual and legal position, I am not inclined to entertain this writ petition in view of the availability of alternative remedy by way of appeal under Section 85 of the of the Finance Act, 1994 before the

appellate authority, this writ petition being WPA 26134 of 2022 is dismissed.

(Md. Nizamuddin, J.)