

08.12.2022

Sl no. 8

Ct no. 2

P.M.

WPA 26225 OF 2022

Pradip Kumar Jaiswal

- Vs -

**The Assistant Commissioners, State Tax,
Howrah & Kadamtala Charge & Ors.**

Mr. Prosenjit Burman,

Ms. Sumitra Das,

Mr. Soumyajit Mondal

.... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader

Md. T. M. Siddiqui

Mr. N. Chatterjee,

Mr. V. Kothari

... for the State.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order under Section 74 of the WBGST Act dated 29th March, 2022 by the WBGST authority concerned as appears from Annexure P/5 to the writ petition against which the petitioner has not filed any appeal till date.

It appears from record that annexure P/6 to the writ petition, a garnishee notice was issued on 6th July, 2022 on the bank concerned of the petitioner.

This writ petition has been filed by the petitioner on 25th November, 2022. It also appears from record that before passing the impugned adjudication order petitioner was given liberty to file reply to the show cause notice dated 25th February,

2022 to which petitioner did not file any objection/reply.

Considering the facts and circumstances of this case I am not inclined to interfere with the impugned adjudication order and the garnishee notice. Accordingly this writ petition being WPA 26225 of 2022 is dismissed.

However dismissal of this writ petition will not prevent the petitioner from availing any statutory alternative remedy.

(Md. Nizamuddin, J.)