

15.12.2022.
p.b.
Sl. No.6.

WPA 26301 of 2022

Rajesh Bhatia
Vs.
Superintendent of CGST & CX,
Range – II, Dankuni Division,
Howrah CGST Commissionerate & Ors.

Mr. Sandip Choraria,
Mr. R. Chatterjee.
.....for the petitioner.
Mr. B. P. Banerjee,
Mr. Abhradip Maity.
.....for the customs authority.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned adjudication order passed by the respondents under WBGST Act. I have perused the impugned adjudication order which is quite elaborate and have detailed discussion and it consists of 29 pages. Other points to be recorded in this matter is that the impugned order is an appellable order under the statute which he did not avail and has filed this writ petition almost after eight months from the date of receipt of the impugned order by allowing the time of limitation for filing the appeal to expire. This is also not a case where the impugned order has been passed by an authority having inherent lack of jurisdiction or it is also not a case where there is a patent violation of principle of natural justice by not allowing the

petitioner opportunity of hearing. It is also not a case where the impugned order is contrary to any specific provision of the statute. The impugned order is reasoned and speaking order and based on material facts and evidence and this Court in exercise of constitutional writ jurisdiction under Article 226 of the Constitution of India cannot sit as an appellate authority over the impugned order and substitute the findings of the adjudicating authority.

In view of the discussions made above, the writ petition being WPA 26301 of 2022 is dismissed. However, dismissal of this writ petition will not be a bar on the part of the petitioner to avail any remedy if available to it under the law.

(Md. Nizamuddin, J.)