

16.8.2022

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WPA 9326 of 2020

M/s. Ursa Project Pvt. Ltd. & Anr.
Vs
The Commissioner of CGST and Central Excise & Ors.

Mr. Kartick Kurmej,
Mr. Kushagra Shah,
Mr. Aniket Chaudhury
... For the Petitioners.

Mr. K. K. Maiti,
Ms. Aishwarya Rajyashree,
Mr. Tapan Bhanja
... For the Respondents.

Heard learned Advocates appearing for the parties.

This writ petition has been filed on 10th of November, 2020 challenging the impugned order of the first Appellate Authority dated 16th September, 2019 passed by the Commissioner of CGST and Central Excise (Appeal) arising out of the adjudication order in original dated 31st May, 2018 on the basis of a show-cause-notice issued on 19th April, 2017. I am not inclined to entertain this writ petition and dismissed it for the following reasons:

- i) Firstly, the impugned order of the Appellate Authority dated 16th September, 2019 is further appealable before the Tribunal, under Section 86 of the Finance Act, 1994.
- ii) Secondly, petitioners intend to challenge the legality and validity of the impugned show-cause-notice dated 19th April, 2017, on the ground of jurisdiction while petitioners itself

have participated in response to the impugned show-cause-notice and allowed the Adjudicating Authority to pass final order and further challenging the adjudication order in original, which was passed on the basis of show-cause-notice, petitioners had availed the statutory remedy of appeal before the first Appellate Authority, which is further appealable before the appropriate Tribunal.

Now, at this stage petitioners want this Court to interfere with the impugned show-cause-notice, which was culminated into final adjudication order and was further challenged before the first Appellate Authority and considering this factual and legal position, I am not inclined to entertain this writ petition and accordingly the same is dismissed without going into the merits of the impugned order of the Appellate Authority. However, dismissal of this writ petition will not be a bar for the petitioners to avail any statutory remedy before any forum in accordance with law.

With this observation, this writ petition being WPA 9326 of 2020 is dismissed.

(Md. Nizamuddin, J.)

