

**CIRCUIT BENCH OF CALCUTTA HIGH COURT
AT JALPAIGURI**

18
09.06.2022
Ct. No.2
b.das

**M/s. Shivaco Associates & Anr.
Vs.
Senior Joint Commissioner, Sales Tax Siliguri Circle & Ors.**

WPA 813 of 2022

Mr. Jagriti Mishra
Mr. Reshab Kumar
Mr. D. Goswami
Mr. S. Gupta ...for the petitioner.

Mr. S. K. Saha
Mr. Bikramaditya Ghosh ...for the State.

Affidavit of service filed in Court be taken on record.

The notice in Form 25 dated 21st December, 2018 and the assessed dues issued on 17th February, 2022 are under challenge in this writ petition.

It is submitted on behalf of the respondents that in view of the final assessment order being passed, the petitioners should avail of alternative efficacious remedy for redressal of their grievance, the order impugned being appealable.

Learned counsel for the petitioners submits that copy of the final assessment order has not been served upon him. Such copy is served to learned counsel for the petitioners by the respondents in Court this day.

The petitioners seek liberty to withdraw the writ petition and approach the appropriate appellate forum for redressal of their grievance.

In view of the above, the writ petition being WPA 831 of 2022 is dismissed as withdrawn.

Liberty is granted to the petitioners to approach the appropriate forum for redressal of their grievance.

Urgent certified website copy of this order, if applied, be supplied to the parties upon compliance with all requisite formalities.

(Suvra Ghosh, J.)