

17.01.2023.
p.b.
Sl. No.10.

W.P.A. 350 of 2023

Ms. Poonam Jaiswal,
Proprietress of M/s. Sushil
Steels.

Vs.
The Superintendent, Range-II,
Shibpur Division & Ors.

Mr. Shobhantanu Bhattacharyya,
Mr. Uttam Baidya.
.....for the petitioner.

Mr. Shivchandra Prosad,
Ms. Hasi Saha.
.....for the UOI.

Mr. Vipul Kundalia,
Mr. Abhradip Maity,
Ms. Pooja Basak,
Mr. Anurag Roy,
Adv. S. Sen.
.....for the respondents.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 28th September, 2022 cancelling the registration of the petitioner under the relevant provisions of CGST Act, which is an appellable order and the issue raised in this writ petition for challenging the aforesaid order is not of such type that the same is barred for adjudication by the appellate authority. Furthermore, this is not a case where violation of any principle of natural justice is involved or the impugned order is without jurisdiction or is patently contrary to law or there is any

involvement of constitutional validity of any provision in this case.

In view of the discussions made above, this writ petition being WPA 350 of 2023 is dismissed on the ground of availability of alternative remedy without going into the merit of this case.

If petitioner files appeal against the aforesaid impugned order within a fortnight from date, in that event the appellate authority will consider and dispose the appeal on merit by condoning the delay.

(Md. Nizamuddin, J.)