WPA 2972 OF 2023

02.03.2023
Sl no. 10

Ct no. 2
P.M.

M/s. S.M. Nirman Infrastructure & Development Pvt. Ltd.
- Vs -
The State of West Bengal & Ors.

Mr. Jayanta Mitra
… For the Petitioner.

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. D. Ghosh,
Mr. N. Chatterjee,
Mr. V. Kothari
… for the State.

Affidavit of service filed in court is taken on record.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition challenging the impugned order dated 1st August, 2022, 3rd March, 2022 and 24th March, 2021 relating to assessment year 2014-2015, 2015-2016 and 2016-2017, passed by the respondent Commercial Tax Officer, Behala Charge, under Value Added Tax.

I am not inclined to entertain this writ petition since the impugned orders are appellable order under the statute.

Learned advocate appearing for the petitioner submits that time to file any appeal has expired and liberty may be granted to file appeal after condoning the delay.

So far as appeal against the impugned order dated 1st August, 2022 relating to 2016-2017 is concerned I find that the delay is not very much substantial and appeal may be considered on merit by the appellate authority if the appeal is filed within two weeks from date and so far as appeal against the orders dated 3rd March, 2022 and 24th March, 2021 are concerned I am not inclined to grant any relief since the time to file appeal has expired long back.

Accordingly in view of the discussion made above this writ petition being WPA 2972 of 2023 is dismissed on the ground of availability of alternative remedy.

(Md. Nizamuddin, J.)