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WPA 3130 of 2023

Krishnagar Wholesale Consumers Cooperative Society Limited & Anr.

Vs

Assistant Commissioner of State Tax, Krishnanagar Chrge & Ors.

Mr. Siddhartha Pratim Datta,
Ms. Sukanya Dutta
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. S. Mukherjee,
Mr. D. Ghosh,
... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioners have challenged the impugned adjudication order dated 15th June, 2021 passed by the respondent WBGST Authority concerned which is an appealable order.

In my considered view this is not such type of case which falls under those categories where any violation of principle of natural justice has been committed by the respondent authority concerned nor the impugned order is contrary to any provisions of law nor there is any procedural irregularity in passing the impugned order nor the impugned order has been passed by an authority which is having inherent lack of jurisdiction. Furthermore, I find that the impugned order has been passed after giving opportunity of hearing to the petitioners.

Without going into the merits of the adjudication order, this writ petition being WPA 3130 of 2023 is dismissed on the ground of availability of alternative remedy which the petitioners may avail in accordance with law. It also appears from record that the time to file statutory appeal has been expired long back but the Appellate Authority concerned subject to compliance of all formalities and including supporting documents for explaining the delay in filing the appeal, if file the same may be considered by the Appellate Authority by applying its judicious discretion.

(Md. Nizamuddin, J.)