

24.03.2023

Sl no. 16

Ct no. 2

P.M.

WPA 4969 OF 2023

**Brinto Kumar Roy, Proprietor of B. K. Enterprise
- Vs -
Union of India & Ors.**

Mr. Promit Majumdar
... For the Petitioner.

Mr. L. Vishal Kumar
... for Union of India

Mr. Bhaskar Prosad Banerjee,
Mr. Abhradip Maity
... for respondent CGST & CX

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition challenging the impugned order in original by contending that violation of principle of natural justice has been committed by the respondent authority concerned.

I have perused the aforesaid impugned order dated 27th December, 2022 which contains elaborate reasons and discussion and the same has been passed after giving an opportunity of hearing to the petitioner and since the impugned order is appellable order under the statute, without going into the merit of the aforesaid impugned order in original, this writ petition being WPA 4969 of 2023 is dismissed on the ground of availability of alternative remedy by way of

appeal. If petitioner files the statutory appeal within four weeks from date, in that event the appellate authority will consider and dispose of the said appeal to be filed on merit without raising point of limitation.

Dismissal of this writ petition will not be a bar on the part of the petitioner to raise the point before the appellate authority which has been raised in this writ petition.

(Md. Nizamuddin, J.)