28.03.2023
Sl no. 13
Ct no. 2
P.M.

WPA 5592 OF 2023

Cray Commotrade Private Limited.
- Vs -
Assistant Commissioner of State Tax, Barrackpore Charge & Ors.

Mr. Anil Dugar
Mr. Rajarshi Chatterjee
... for the petitioner

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

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned adjudication dated 1st December, 2022, under Section 73(9) of the WBGST Act read with Rule 142 of the WBGST Rules, passed by the respondent WBGST authority concerned.

I find that the same is an appellable order under the statute. Considering the facts and circumstances of this case and submission of the parties particularly submission of Mr. Dugar, learned advocate appearing for the petitioner that it is ready and willing to file statutory appeal and praying for time to file such appeal, this writ petition being WPA 5592 of 2023 is disposed of by granting liberty to the petitioner to file statutory appeal against the aforesaid impugned adjudication order within thirty days from date subject to compliance of all other formalities.

In case petitioner files the appeal within the time stipulated herein, in that event the appeal will be heard and disposed of on merit without insisting on the point of limitation.

It is to be recorded that learned advocate appearing for the petitioner does not press on the issue of constitutional validity of Section 16(2)(a) of the CGST/WBGST Act.

With this observation and direction this writ petition being WPA No. 5592 of 2023 stands disposed of.

(Md. Nizamuddin, J.)