

05.04.2023
PB
Sl. No.9.

WPA 6251 of 2023

Anmol Industries Ltd. & Anr.
Vs
The West Bengal Authority for
Advance Ruling, Goods and Services
tax & Anr.

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Abhijat Das.
... For the Petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. V. Kothari.
.....for the State.

Heard learned advocates appearing for the
parties.

By this writ petition, petitioner has challenged
the impugned order dated 9th February, 2023, passed
by the West Bengal Authority for Advance Ruling,
Goods and Services Tax, on the ground that the
petitioner's application before the advance ruling
authority has been rejected inter alia, on the ground of
its locus standi. The aforesaid impugned order is an
appellable order before the appellate authority for
Advance Ruling under Section 100 of the WBGST Act,
2017 and in view of the availability of alternative
remedy, I am not inclined to entertain this writ petition

and to grant any relief to the petitioner except granting liberty to the petitioner to file the appeal against the aforesaid impugned order before the appellate authority in accordance with law, within 30 days from date and if such appeal is filed before the appellate authority, the same shall be considered on merit without raising the issue of limitation.

With this observation and direction, this writ petition being WPA 6251 of 2023 is disposed of.

(Md. Nizamuddin, J.)