

13.04.2023

Sl no. 13

Ct no. 2

P.M.

WPA 7140 OF 2023

M/s. B. D. Enterprise

- Vs -

Principal Commissioner of CGST & CX, Kolkata & Ors.

Mr. Tarun Chatterjee

Mr. Soumya Sankar Chini,

Mr. Raju Mondal

... for the petitioner

Mr. K. K. Maiti,

Mr. Tapan Bhanja

... for CGST Authorities

Mr. Rananjay Chatterjee,

... for Union of India

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned adjudication order dated 4th January, 2023 passed by the Joint Commissioner, CGST.

I have perused the aforesaid order which is an appellable order under the statute before the appellate forum.

In my considered view this is not a case which falls under those categories of cases where an order has been passed in violation of principle of natural justice or by an authority having inherent lack of jurisdiction or patently any irregularity has been committed during the impugned adjudication proceeding.

In this case impugned adjudication order was passed after giving an opportunity of hearing and recording petitioner's objection/submission. Not recording sufficient reason is different from an order without reason at all.

In view of the discussion mad above, I am not inclined to grant any relief to the petitioner except granting liberty to the petitioner to file appeal against the impugned adjudication order which it has agreed to, within fifteen days from date. If petitioner files the appeal against the impugned adjudication order within a period of fifteen days from date before the appellate authority concerned the same shall be considered on merit and by not insisting on the point of limitation.

With this observation and direction this writ petition being WPA 7140 of 2023 stands disposed of.

(Md. Nizamuddin, J.)