

13.04.2023

Sl no. 15

Ct no. 2

P.M.

WPA 7386 OF 2023

**Haldia Nirman Projects Private Limited & Anr.
- Vs -
Additional Director General, Directorate General
of Goods and Services Tax Intelligence, Kolkata
Zonal Unit & Ors.**

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Abhijat Das

... for the petitioners

Mr. Shiv Shankar Banerjee,
Ms. Manasi Mukherjee

... for respondent No. 3

Mr. Gautam Sardar,
Mr. GAuam Malik

... for Union of India/respondent No. 4

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order in original dated 7th February, 2023 passed by the Commissioner of CGST which is an appellable order under the statute.

In addition I find on perusal of the aforesaid impugned adjudication order that it is neither without jurisdiction nor is in violation of principle of natural justice nor it is a non-speaking order rather the impugned adjudication order is in much detail and lengthy considering judgements, discussion containing 65 pages. Insufficiency of the reason in an

order is different from no reason at all. Petitioner may not be satisfied with the same but it cannot be called that the order does not contain any reason or non-speaking order and adjudicating authority may differ and disagree with the contention raised by an assessee but it does not mean that the order is without jurisdiction.

Considering the facts and circumstances of this case, submission of the parties and on perusal of the impugned adjudication order which is an appellable order, I am not inclined to entertain this writ petition being WPA 7386 of 2023 and the same is accordingly dismissed.

(Md. Nizamuddin, J.)