

WPA 8106 OF 2023

18.05.2023

Sl no. 19
Ct no. 2
P.M.

**Banshidhar Sewbhagovan & Company
Tea Warehouse**

- Vs -

**Deputy Commissioner, State Tax,
Alipore Charge & Ors.**

Mr. Debanuj Basu Thakur
... for the petitioner

Mr. A. Ray, Ld. G.P.,
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 order dated 17th July, 2020 passed by the appellate authority under the relevant provisions of WBGST Act.

This writ petition has been filed on 31st March, 2023 that is by an inordinate delay of two years eight months and I am not satisfied with the explanation given by the petitioner for this inordinate delay.

In addition, since the impugned order of the appellate authority is further appellable, petitioner will be free to avail the remedy before appellate authority as and when it will be available.

With this observation and direction this writ
petition being WPA 8106 of 2023 is dismissed.

(Md. Nizamuddin, J.)