

18.05.2023

Sl no. 26

Ct no. 2

P.M.

WPA 8783 OF 2023

Somnath Ray

- Vs -

**Additional Commissioner of Central Tax,
CGST & C.EX. Commissionerate, Howrah & Ors.**

Mr. Sumit Ghosh

... for the petitioner

Mr. Kaushik Dey,

Mr. Tapan Bhanja

... for the CGST authority.

Ms. Rama Chakraborty

... for Union of India

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has made prayer for relief, inter alia for allowing the petitioner to file statutory appeal by dispensing with the formality of making pre-deposit against the adjudication order in question.

In support of his contention the petitioner has relied on an unreported decision of the Hon'ble Delhi High Court dated 27th April, 2018 in the case of Shubh Impex – Vs – Union of India & Ors. (Writ petition (Civil) No. 138/2018 and CM No. 593/2018).

Considering the submission of the parties and facts on perusal of the recordings in the impugned order, I find that petitioner has got no merit for granting order of exemption from making pre-deposit.

I also find that the aforesaid unreported decision of the Hon'ble Delhi High Court in the facts and circumstances of this case is not application in this case.

Accordingly this writ petition being WPA 8783 of 2023 is dismissed.

(Md. Nizamuddin, J.)