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WPA 9174 of 2023

Paarabhu Dayal Jajoo, Proprietor of Megha Enterprises

Vs

The Deputy Commissioner, State Tax, Budget Charge, Kolkata & Ors.

Mr. Himangshu Kumar Ray,

Mr. Subhasish Poddar

... For the Petitioner.

Mr. A. Ray, Ld. GP.,

Mr. T.M. Siddiqui,

Mr. S. Mukherjee,

Mr. D. Sahu

... For the State.

Mr. Arijit Chakraborty,

Mr. Sayantan Chatterjee,

Mr. Soumyajyoti Nandy,

Mr. Dipankar Thakur

... For the Respondent Nos. 4 & 5.

Mr. Sayan Datta

... For the Respondent No. 6.

Affidavit-of-service filed in court be kept with the record.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 11th March, 2022, under Section 74 of the WBGST Act, 2017, by filing this writ petition on 13th April, 2023 i.e. almost expiry of more than a year. First of all, the impugned order is an appealable order and without taking recourse to the same and deliberately allowing to expire the time to file the appeal against the impugned order, petitioner has filed this writ petition on the alleged ground of violation of principle of natural justice by contending

that no opportunity of personal hearing was given to the petitioner.

Mr. Siddiqui, learned Additional Government Pleader appearing for the WBGST Authority submits that this court should not interfere with the aforesaid impugned order on the ground of availability of alternative remedy by way of statutory appeal and in view of the conduct of the petitioner in approaching this court after expiry of the period of filing the appeal and in view of the conduct of the petitioner by not giving any reply to the show-cause-notice and also by not giving any response to the intimation prior to the issuance of show-cause-notice.

In view of availability of alternative remedy by way of appeal and the conduct of the petitioner as recorded hereinabove, I am not inclined to entertain this writ petition being WPA 9174 of 2023 and accordingly, the same is dismissed.

However, dismissal of this writ petition will not prevent the petitioner to avail any remedy, if it is available under the law.

(Md. Nizamuddin, J.)

