

5.6.2023

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WPA 9178 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

... 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 5th December, 2022, under Section 74 of the WBGST Act, 2017 on the alleged ground of violation of principle of natural justice by not giving any opportunity of personal hearing to the petitioner.

Mr. Siddiqui, learned Additional Government Pleader appearing for the WBGST Authority opposes this writ petition by contending that this writ petition should not be entertained by this court in view of availability of alternative remedy by way of statutory

appeal and further in view of the conduct of the petitioner in not giving any reply to the show-cause-notice or to the intimation prior to the show-cause-notice.

Considering the facts and circumstances of the case and the submission of the parties, I am not inclined to entertained this writ petition being WPA 9178 of 2023 and the same is dismissed in view of availability of alternative remedy by way of statutory appeal and in view of the conduct of the petitioner in course of the impugned adjudication proceedings by not giving any response to the show-cause-notice and intimation prior to the show-cause-notice.

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.)