

08.06.2023

Sl no. 14

Ct no. 2

P.M.

WPA 9215 OF 2023

Shiv Murat Seth @ Shumurath Seth

- Vs -

State of West Bengal & Anr.

Mr. Rishi Raju,
Mr. Suvranil Saha
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. D. Ghosh,
Mr. V. Kothari

... for the State.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order in original passed by the adjudicating authority under WBGST Act, 2017. Since the alternative remedy is available to the petitioner by way of statutory appeal under the relevant provisions of WBGST Act, without going into the merit of the impugned adjudication order this writ petition is disposed of by granting liberty to the petitioner to file appeal against the impugned order in original within four weeks from date subject to compliance of all other formalities of appeal including making of pre-deposit. If such appeal is filed by the petitioner within the time stipulated herein the appellate authority will not raise the point of

limitation and shall decide the appeal to be filed on merit and petitioner will be at liberty to approach the adjudicating authority for redressal of any grievance, if it has after filing of the appeal in accordance with law.

In case of failure in compliance of any of the conditions herein above, this order will not have any force.

With this observation and direction this writ petition being WPA 9215 of 2023 stands disposed of.

(Md. Nizamuddin, J.)