

WPA 14139 OF 2023

30.06.2023

Sl no. 15

Ct no. 2

P.M.

Ram Tarak Choubey

- Vs -

**Joint Commissioner of Revenue, State
Tax, Bally Circle & Ors.**

Mr. Debanuj Basu Thakur
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. Tanoy Chakraborty
Mr. S. Sanyal
... for the State.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned adjudication order dated 9th March, 2023 which is an appellable order under the relevant provisions of WBGST Act. Without going into the merits of the legality of the aforesaid impugned adjudication order, in view of availability of alternative remedy by way of statutory appeal, I am not inclined to grant any relief to the petitioner in this writ petition except granting liberty to the petitioner to file appeal within fifteen days from date subject to compliance all other formalities and if such appeal is filed by the petitioner within the time stipulated herein point of limitation shall not be

raised by the appellate authority and the appeal shall be considered and disposed of on merit in accordance with law by passing a reasoned and speaking order.

With this observation and direction this writ petition being WPA 14139 of 2023 stands disposed of.

(Md. Nizamuddin, J.)