

17.7.2023

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WPA 15757 of 2023

Bhagwati Enterprise & Ors.

Vs

The State Tax Officer, Bowbazar Charge, Directorate of
Commercial Taxes & Ors.

Mr. Anil Dugar,

Mr. Rajarshi Chatterjee

... For the Petitioners.

Mr. A. Ray, Ld. GP.,

Mr. T.M. Siddiqui,

Mr. Tanoy Chakraborty,

Mr. S. Sanyal

... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioners have challenged the impugned order in original dated 10th April, 2023. This is the second round of litigation. Earlier, petitioners had filed the writ petition on the ground of violation of principles of natural justice by not providing the petitioners opportunity of personal hearing. Now, pursuant to the earlier order of this court fresh order has been passed by giving opportunity of personal hearing to the petitioners. Since the impugned order is neither without jurisdiction nor in violation of principles of natural justice and the petitioners have an alternative remedy by way of statutory appeal, I am not inclined to entertain this writ petition on the ground of availability of alternative remedy without going into the merits of

the impugned order in original and accordingly, this writ petition being WPA 15757 of 2023 is dismissed.

(Md. Nizamuddin, J.)