WPA 16319 Of 2023

24.07.2023
Sl no. 16
Ct no. 2
P.M.

M/s. T. S. Tyre Centre.
- Vs -
Assistant Commissioner,
Central Tax (Audit), Circle -VI & Ors.

Mr. Aloke Kumar Ghosh,
Mr. Nilesh Kumar Kundu
... for the petitioner
Mr. Aryak Dutt,
Ms. Sanjukta Gupta
... for Union of India

Mr. Uday Shankar Bhattacharyya,
Mr. Tapan Bhanja
... for the respondent CGST authority

Heard learned advocates appearing for the parties.

This is second round of litigation. By this writ petition, petitioner has challenged the impugned adjudication order dated 8th May, 2023 which has been passed in compliance of an earlier order of this Court dated 13th March, 2023 in WPA No. 2858 of 2023.

I have perused the aforesaid impugned order and on perusal of the same I am of the view that the aforesaid impugned order has been passed neither in violation of the principle of natural justice nor by denying the opportunity of hearing to the petitioner, nor the order is without jurisdiction, nor there is any procedural irregularity in the matter, nor the order is patently contrary to any specific provisions of law.

In addition, this court can't act as an appellate authority over the impugned adjudication order which is an appellable order.

It is not a case that the aforesaid impugned order is a non-speaking order or that it does not contain any reason at all. Sufficiency of the reason which is based on evidence and relevant documents cannot be scrutinized by this writ Court and the appropriate authority for the same is the appellate authority.

In view of the discussion made above this writ petition being WPA 16319 of 2023 is dismissed.

However, dismissal of this writ petition will not be a bar on the part of the petitioner to raise all the points before the appellate authority which has been raised in this writ petition. Time to file appeal against the impugned adjudication order is extended by two weeks and if the appeal is filed before the appellate authority within the time stipulated herein the same shall be considered on merit and in accordance with law without insisting on the point of limitation.

(Md. Nizamuddin, J.)