

7.8.2023

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WPA 16591 of 2023

Smt. Ranu Banerjee
Vs
Union of India & Ors.

Mrs. Mousumi Banerjee
... For the Petitioner.
Mr. Bhaskar Prosad Banerjee,
Mr. Abhradip Maity
... For the DGGI & CGST & CX Authority.
Mr. Tilak Mitra
... For the UOI.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned adjudication order dated 11th April, 2023, on the ground of violation of principles of natural justice by making prayer for providing opportunity to the petitioner for personal hearing.

On perusal of the record I find that the opportunity of personal hearing was provided to the petitioner and it is not a case where even any adjournment was asked for by the petitioner on the date of personal hearing and particularly from paragraph 3 of the of the aforesaid adjudication order it appears that petitioner was in fact given opportunity of personal hearing and as such the Adjudicating Authority cannot be faulted in passing the order. Furthermore, the impugned order is an appealable order under the statute.

Without going into the merits of the impugned adjudication order, this writ petition being WPA 16591

of 2023, is disposed of on the ground of availability of alternative remedy by way of statutory appeal and by extending the time by three weeks to file the appeal before the Appellate Authority and if the appeal is filed by the petitioner within the time stipulated herein, the Appellate Authority shall consider and dispose of the appeal on merits without raising the point of limitation.

(Md. Nizamuddin, J.)