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WPA 16739 of 2023

Arani Gas Service

Vs

Superintendent, Central Goods & Services Tax and
Central Excise, Range-I, Barrackpore Division, Kolkata
North Commissionerate & Ors.

Mr. Debanuj Basu Thakur

... For the Petitioner.

Mr. K.K. Maiti,

Mr. Tapan Bhanja

... For the CGST Authority.

Heard learned Advocate appearing for the
petitioner.

None appears on behalf of the respondents.

Mr. Maiti and Mr. Bhanja present in court who
generally represent the department are engaged to
assist this court, may be handed over a copy of the
writ petition.

Their appearance may be regularised by the
department.

Petitioner has challenged the impugned
adjudication order, which is an appealable order under
the statute. This is not a case where the impugned
adjudication order has been passed by an authority
having lack of jurisdiction or order is contrary to any
specific provision of the Act or Statute or that there is
violation of principles of natural justice or there is any
procedural irregularity.

In view of the discussion made above I am not inclined to entertain this writ petition on the ground of alternative remedy by way of appeal without going into the merits of the impugned adjudication order and to grant any relief in this matter except granting liberty to the petitioner to file the appeal against the impugned adjudication order and the Appellate Authority, if the appeal filed by the petitioner subject to the fulfillment of all other formalities of appeal it shall be considered and disposed of in accordance with law by passing a reasoned and speaking order.

Accordingly, this writ petition being WPA 16739 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 raised in this writ petition before the Appellate Authority concerned.

(Md. Nizamuddin, J.)