

WPA 16837 OF 2023

26.07.2023

Sl no. 32

Ct no. 2

P.M.

Ratan Kumar Agarwala.

- Vs -

**Commissioner of Central Goods and
Service Tax and Central Excise,
Siliguri Commissionerate & Ors.**

Mr. Sandip Choraria

... for the petitioner

Mr. K. K. Maiti,
Mr. Tapan Bhanja

... for CGST authorities.

Mr. Vipul Kundalia,
Mr. Somnath Banerjee

... for Union of India

Heard learned advocates appearing for the
parties.

By this writ petition, petitioner has challenged
the impugned adjudication order dated 15th
February, 2023 passed by the respondent CGST
authority concerned which is an appellable order.
Without going into the merit of the aforesaid
impugned adjudication order, on the ground of
availability of alternative remedy I am not inclined to
grant any relief in this writ petition except granting
liberty to the petitioner to file statutory appeal since
petitioner himself has prayed for liberty to file appeal
and for extension of time to file the appeal.

If petitioner files the appeal within a period of two weeks from date subject to compliance of all other formalities the same shall be considered and disposed of by the appellate authority concerned in accordance with law without insisting on the point of limitation.

With this observation and direction this writ petition being WPA 16837 of 2023 stands disposed of.

(Md. Nizamuddin, J.)