

22.8.2023

ks
sl. 11

WPA 19264 of 2023

Skipper Furnishing Private Limited
Vs
Assistant Commissioner, State Goods & Services Tax
Ballygunge Charge & Ors.

Mr. Debanuj Basu Thakur
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. S. Sanyal
... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 24th January, 2023, under Section 73 of the WBGST Act which is an appealable order and I find no reason to interfere with the aforesaid impugned order since the petitioner failed to make out a case for invoking the Constitutional writ jurisdiction in spite of availability of alternative remedy. Furthermore, it appears that even if the petitioner had intended to file the appeal against the impugned order, the same could have become time barred.

Considering the facts and circumstances of the case and submission of the parties I am not inclined to grant any relief to the petitioner in this writ petition except granting liberty to the petitioner to file the statutory appeal within two weeks from date on condition that petitioner will pay a costs of Rs.

30,000/- to the respondent authority concerned, which the petitioner has voluntarily agreed to pay and file proof of payment of the same before the Appellate Authority. If petitioner files the appeal within the time stipulated herein and subject to compliance of all statutory formalities which are required for filing the appeal and by fulfilling the condition imposed herein, the Appellate Authority concerned shall consider and dispose of the appeal in accordance with law and on merits without raising the point of limitation.

With this observation and direction this writ petition being WPA 19264 of 2023 is disposed of.

(Md. Nizamuddin, J.)