

05.09.2023

Sl no. 15

Ct no. 2

P.M.

WPA 21075 OF 2023

M/s. Radha Mohan Purshottam Das Agarwal & Anr.

- Vs -

**The Assistant Commissioner of State Tax,
Jorabagan and Jorasanko Charge,
Govt. of West Bengal & Ors.**

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Jitesh Sah

... for the petitioners

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. T. Chakraborty,

... for the State

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 10th August, 2023 under Section 73 of the WBGST Act.

This is the second round of litigation. In the first round of litigation the matter travelled up to the Division Bench of this Court and it was remanded and after the order of the remand by the Division Bench of this Court the adjudicating authority has passed fresh order which is an appellable order under the statute and if it is the case of the petitioner that after the order of the remand by this court the adjudicating authority has not fully complied with the order of the Division Bench then appropriate

remedy for violation of the order of the court is available to the petitioner.

Accordingly on the ground of availability of alternative remedy by way of statutory appeal I am not inclined to entertain this writ petition and petitioner is also free to seek appropriate remedy before the Division Bench of this Court if it thinks its order has not been fully complied with.

Accordingly this writ petition being WPA 21075 of 2023 is dismissed.

(Md. Nizamuddin, J.)