

03.10.2023

Sl no. 8

Ct no. 2

P.M.

WPA 22187 OF 2023

Adak Electricals Private Limited.

- Vs -

The State of West Bengal & Ors.

Ms. Bulbuli Basu

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader

Md. T. M. Siddiqui,

Mr. T. Chakraborty,

Mr. S. Sanyal

... for the State

Heard learned advocates appearing for the respective parties.

By this writ petition petitioner has challenged the impugned adjudication order passed by the WBGST authority concerned which is an appellable order.

Petitioner submits that on earlier occasion petitioner has filed the writ petition being WPA No. 12589 of 2023 against the demand raised at the relevant time.

Mr. Siddiqui, learned Additional Government Pleader submits that there was no interim order in the aforesaid writ petition which was specifically clarified and as such the respondent authority proceeded with the impugned proceeding and passed final adjudication order in which petitioner did not

cooperate in responding to the notices issued from time to time.

Considering the facts and circumstances of this case and without going into the merits of the impugned adjudication order, on the ground of availability of alternative remedy I am not inclined to interfere with the impugned adjudication order and grant any relief except granting liberty to the petitioner to file appeal against the impugned adjudication order within fifteen days from date subject to compliance of all the formalities.

If petitioner files the appeal within the time stipulated herein by complying all the formalities the appellate authority shall consider and dispose of the appeal on merit without raising point of limitation.

With this observation and direction this writ petition being WPA 22187 of 2023 stands disposed of.

(Md. Nizamuddin, J.)