

16.11.2023

Sl no. 15

Ct no. 2

P.M.

WPA 22938 OF 2023

Anis Patel.

- Vs -

**Assistant Commissioner, State Taxes,
Strand Road Charge & Ors.**

Mr. Boudhyan Bhattacharyya,
Ms. Taniya Roy,
Ms. Stuti Bansal

... for the petitioner

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

... for the State

Mr. Kaushik Dey,
Ms. Ekta Sinha

... for respondent No. 3 and 5

Heard learned advocates for the parties.

Petitioner has filed this writ petition challenging the impugned adjudication order under Section 74(9) of the WBGST/CGST Act, 2017 which is an appellable order and in fact petitioner has already filed the statutory appeal against the aforesaid impugned order as submitted by learned advocate representing the petitioner and considering this factual and legal aspect and that the two parallel proceeding cannot be continued against the same adjudication order, without going into the merit of this writ petition I am not inclined to entertain this writ petition, however, all the points raised in this writ petition are kept open to the petitioner before the appellate authority including the relief asked for

in prayer 'b' of the writ petition in accordance with law and the appellate authority may consider the same in accordance with law.

Accordingly this writ petition being WPA 22938 of 2023 is disposed of.

(Md. Nizamuddin, J.)