

25.09.2023
PB
Sl. No.3.

WPA 22951 of 2023

M/s. Glorious Automobiles
Vs
State of West Bengal & Ors.

Mr. Aditya Dutta,
Mr. Akash Dutta.
... For the Petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal.
.....for the State.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition by challenging the action of invoking of proviso to Section 83 of the WBGST Act, on the ground that the action of recovery of the demand in question arising out of the original order was taken before the expiry of 90 days which is the statutory period for filing the appeal.

Mr. Siddiqui, learned Additional Government Pleader submits that the allegation of the petitioner is not correct since from record it appears that the step for recovery has been taken not under the after proviso rather it has been taken under the main section much after expiry of 90 days and furthermore, the impugned

order is appellable under the statute before the appropriate forum and petitioner may recourse to the same. Accordingly, this writ petition being WPA 22951 of 2023 is dismissed.

However, dismissal of this writ petition will not be a bar on the part of the petitioner to avail the alternative remedy by way of appeal in accordance with law before the appropriate forum without making any pre-deposit since the demand in question has already been fully recovered by the respondent authorities concerned.

(Md. Nizamuddin, J.)