28.11.2023
Sl no. 8
Ct no. 2
P.M.

WPA 23723 OF 2023

M/s. Eris Techno Management Pvt. Ltd.
- Vs -
The Commissioner of Central Goods & Service Tax & Central Excise Chandannagar Division & Ors.

Mr. Atish Dipankar Ray,
Mr. Soumyajit Mishra
... for the petitioner

Mr. Om Narayan Rai,
Mr. Prithu Dudhoria
... for Union of India

Mr. K. K. Maiti,
Mr. Tapan Bhanja
... for CGST authorities.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned adjudication order dated 19th April, 2023 being annexure P/7 to the writ petition passed under Section 73 of the Finance Act, 1994 which is an appealable order under the statute and which was passed after affording opportunity of personal hearing to the petitioner. The aforesaid impugned adjudication order has been passed on the basis of show-cause cum demand notice dated 6th April, 2021 by which petitioner was asked to file any objection to the same.

It is an admitted position that the petitioner was given opportunity of hearing by the respondents and the petitioner participated in the proceeding and thereafter final adjudication order was passed.

Now at this stage after responding to the show-cause notice issued more than two years back and participating in the proceeding subsequent o the said show cause notice, now the petitioner intends to challenge the said show-cause notice instead of availing the alternative remedy by way of appeal when the adjudication order which gone against him.

Considering the facts and circumstances of this case and in view of availability of alternative remedy by way of statutory appeal I am not inclined to entertain this writ petition. Accordingly the same being WPA 23723 of 2023 is dismissed.

(Md. Nizamuddin, J.)