

28.11.2023

Sl no. 10

Ct no. 2

P.M.

WPA 23776 OF 2023

Jagdish Prasad Amit Kumar & Anr.

- Vs -

**The Deputy Commissioner of State
Tax, Large Tax Payer Unit, 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,
Mr. S. Sanyal

... for the State.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned adjudication order under the relevant provisions of WBGST Act which is an appellable order under the statute and this is not an exceptional case for entertaining this writ petition in spite of availability of alternative remedy.

Considering the facts and circumstances of this case and submission of the parties, this writ petition being WPA 23776 of 2023 is disposed of by granting liberty to the petitioner to file appeal before the appellate authority which learned counsel has agreed, within four weeks from date and if such appeal is filed before the appellate authority within

the time stipulated herein the same shall be considered by the appellate authority in accordance with law and by not raising the point of limitation.

(Md. Nizamuddin, J.)