

11.12.2023

Sl no. 7

Ct no. 2

P.M.

WPA 26651 OF 2023

Deepak Kankani.

- Vs -

Union of India & Ors.

Mr. Rajesh Kumar Mishra,
Mr. Sutirtha Das,
Mr. Sourojit Mukherjee

... for the petitioner

Mr. K. K. Maiti,
Mr. Tapan Bhanja

... for CGST authority

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order in original dated 20th February, 2023 passed by the CGST authority concerned on the basis of show-cause cum demand notice dated 21st April, 2021 which is an appellable order under the statute and this writ petition has been filed after expiry of seven months from the date of passing of the impugned order in original and much after almost five months of the period of expiry of limitation for filing the statutory appeal.

Considering the facts and circumstances of this case and in view of the fact that the impugned order in original is an appellable order and that the petitioner could not make out any case that in spite of availability of alternative remedy this is an

exceptional case for entertaining this writ petition, without going into the merit of the impugned adjudication order, on the ground of availability of alternative remedy by way of statutory appeal, I am not inclined to entertain this writ petition and accordingly this writ petition being WPA 26651 of 2023 is dismissed.

Considering the submission of learned advocate representing the petitioner that since the certified copy of the adjudication order was made available to it in the month of September, 2023 and petitioner is ready and willing to file statutory appeal, leave is granted to the petitioner to file statutory appeal within fifteen days from date and if petitioner files the appeal within the time stipulated herein the appellate authority shall consider the appeal on merit without raising the point of limitation.

(Md. Nizamuddin, J.)