

WPA 26686 OF 2023

05.12.2023

Sl no. 23

Ct no. 2

P.M.

JMT Global Cargo Service & Anr.

- Vs -

**The Assistant Commissioner, CGST &
CX, Shibpur Division, Howrah
Commissionerate & Ors.**

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Jitesh Sah

... for the petitioner

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

... for the respondent CGST Authority

Mr. Vipul Kundalia,
Ms. Sanjukta Gupta

... for Union of India

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order in original dated 24th May, 2022 by filing this writ petition on 24th November, 2023 that is after expiry of one and half year from the date of passing the impugned order which is an appellable order.

Furthermore on perusal of impugned order in original I find that petitioner was given opportunity of hearing thrice that is on 28.03.2022, 12.05.2022 and 19.05.2022 but none appeared on behalf of the petitioner in all the three occasions and as such this

cannot be a case of violation of principle of natural justice.

The reasons given in the adjudication order is based on facts and material evidence which cannot be appreciated by the writ Court.

Accordingly this writ petition being WPA 26686 of 2023 is dismissed.

(Md. Nizamuddin, J.)