05.12.2023
SL.14, Ct.2
AJ.

In the High Court at Calcutta
Circuit Bench at Jalpaiguri
Appellate Side

W.P.A. 1926 of 2023

Nirman & Company (India)
-Vs-
The State of West Bengal & Ors.

Mr. Bikramaditya Ghosh,
Ms. Supriya Singha.
……for the petitioner.

Mr. Subir Kumar Saha, Ld. A.G.P.,
Mr. Dilip Kumar Agarwal.
……for the State.

Affidavit of service filed by the petitioner be kept with the record.

The order bearing Reference No. ZD190223012035Z dated February 15, 2023 passed by the Adjudicating Authority, the Assistant Commissioner, State Goods and Service Taxes, Coochbehar, the respondent no.4 herein under Section 73(9) of the West Bengal Goods and Services Tax Act, 2017 (hereinafter referred to 'as the said Act of 2017' in short) thereby determining the amount of tax, interest and penalty due from the petitioner is under challenge in the present writ petition.

In view of the availability of an alternative efficacious remedy by way of appeal under Section 107 of the said Act of

2017, the order complained of is not open to challenge in the writ jurisdiction.

Mr. Ghosh, leaned Advocate for the petitioner complains that the complete order of the Adjudicating Authority was not provided to the petitioner, only a gist of the said order was uploaded in the relevant portal, he prays direction upon the Adjudicating Authority to provide a complete copy of the said order to the petitioner enabling it to prefer an appeal.

Mr. Agarwal, learned Counsel for the State respondents submits that such copy would be supplied to the petitioner, if applied for.

WPA 1926 of 2023 is thus disposed of without any order as to costs.

Urgent photostat certified copy of this order, if applied for, be supplied to the parties subject to compliance with all requisite formalities.

(Biswajit Basu, J.)