

04.12.2023
Sl. No. 21
Court No.2
Sandip

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

WPA 2473 of 2023

M/s. Naveen Steels

vs.

The State of West Bengal & Anr.

Mr. Dhiraj Lakhotia,
Ms. Radhika Agarwal,
Ms. Meghana Joshi

... for the petitioner

Mr. Subir Kumar Saha, AGP,
Mr. Dilip Kumar Agarwal

... for the State

The impugned order under Sub-section (3) of Section 129 of the Central Goods and Services Tax Act, 2017 is open to appeal under Section 107 thereof, in view of existence of such complete alternative relief, the writ petition is not maintainable, as such W.P.A. 2473 of 2023 is dismissed without any order as to costs.

Parties to act on the server copy of this order duly downloaded from the official website of this Court.

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.)