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IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
ORIGINAL SIDE

APOT 352 OF 2023
IA NO: GA/2/2023
GEMINI OVERSEAS LIMITED
-Versus-
UNION OF INDIA & ORS.

BEFORE:

The Hon'ble T.S. SIVAGNANAM, CHIEF JUSTICE

-And-

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 18th October, 2023

Appearance :

Mr. Avra Majumder, Adv.
..for the appellant

Mr. Prithu Dudhoria, Adv.
...for the respondents

The Court : This intra-court appeal by the writ petitioner/appellant is directed against the order dated 6th July, 2023 passed in WPO No. 1207 of 2023.

We have heard Mr. Avra Majumder, learned Counsel appearing for the appellant and Mr. Prithu Dudhoria, learned standing Counsel for the respondents.

Learned Counsel for the appellant submitted certain grounds contending that the order passed under Section 148A(d) impugned in the writ

petition was liable to be set aside on the ground of violation of principles of natural justice and that the faceless assessment procedure ought to have been followed.

On reading of the impugned order, we find no such ground was canvassed before the Learned Writ Court. The learned Counsel appearing for the appellant would submit that a different counsel had appeared in the writ petition but the grounds have been raised in the writ petition. If that be so, the appellant should seek for review of the order and not filing an appeal against the order. Hence this appeal is not entertained.

However, it is open to the appellant to seek for review of the judgment rendered by the Learned Single Bench, if so advised.

The appeal along with the stay application is thus dismissed.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)