22.01.2024
PB
Sl. No.18.

WPA 856 of 2024

Rupa Roy
Vs
Assistant Commissioner of State
Tax, Barrackpore Charge & Ors.

Mr. Sumit Ghosh,
Mr. Souradeep Majumdar.
... For the Petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal.
.......for the UOI.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order in original passed by the WBGST authority concerned which is an appellable order and furthermore, under the statute, petitioner's interest is also protected from any coercive action of recovery if he pays 10% of the disputed tax. In view of the aforesaid legal position and availability of alternative remedy, I am not inclined to grant any relief to the petitioner in this writ petition except granting liberty to the petitioner to file statutory appeal before the appellate authority concerned within 15 days from date, subject to compliance of all other formalities and if petitioner files the statutory appeal within the time stipulated, the appellate authority concerned will not raise the issue of limitation and shall decide such appeal to be filed on merit.

Accordingly, this writ petition being WPA 856 of 2024 is disposed of.

(Md. Nizamuddin, J.)