

**25.06.2024**  
Item No. 26  
Ct. No. 01  
AN/RP

**M.A.T 210 of 2023**  
**with**  
**IA No. CAN 1 of 2023**

**Asif Iqbal**  
**Vs.**  
**Superintendent of CGST & CX, Range-III, Shibpur**  
**Division, Howrah CGST Commissionerate & Ors.**

Mr. Sandip Choraria  
Mr. Rishav Manna

... For the Appellant

Mr. Bhaskar Prasad Banerjee  
Mr. Abhradip Maity

... For the respondents

1. We have heard learned counsel for the respective parties elaborately.

2. The learned Single Judge declined to entertain the writ petition on the ground of availability of alternative remedy against the order passed by the adjudicating authority. We fully subscribe to the view taken by the learned Single Judge as the matter involves disputed questions of fact which cannot be decided in a writ petition based on affidavits.

3. Thus, we find no grounds to interfere with the order passed by the learned Single Judge. The appellant is granted 60 days time from the date of

receipt of the server copy of this order to prefer an appeal before the statutory appellate authority. If the appeal is filed within the said time, the appellate authority shall entertain the appeal without rejecting the same on the ground of limitation subject to the compliance of statutory conditions.

4. In the result, the appeal stands **disposed of**. Consequently, the connected application also stands disposed of.

**(T. S. Sivagnanam)**  
**(Chief Justice)**

**(Hiranmay Bhattacharyya, J.)**